

Town of Lamoine, Maine



Annual Report – 2012

Town of Lamoine Annual Report for 2012

- ✓ Municipal Officials & Board Reports
- ✓ Fiscal Report and Audit for year ending June 30, 2011
- ✓ Annual Town Meeting Warrant for March 12 & 13, 2013



About the Cover

Among the many government services provided by municipalities, voting may be among the most sacred and valued. The presidential election in 2012 drew the largest turnout in town history, and for the first time saw voters insert their ballot into a tabulation machine. Prior to the election, students at the Lamoine Consolidated School held a mock election, and cast their ballots into the old fashioned ballot box. The cover shows that the young and the not so young adapt well to what is available. In the larger picture, so did Lamoine in 2012

(photos by the Lamoine Town Office)

Dedication

Albert S. Herrick (November 13, 1925 – August 3, 2012)

If a person can be thought of as a representative of a town's character, Albert Herrick would fit the bill for Lamoine. There are many ways to define character, and Albert met several of them. A veteran of the US Navy, Albert settled in North Lamoine after World War II. He was a long time member of the Lamoine Volunteer Fire Department. Most folks who've been in town for a while have dined on the clam chowder that Albert made for fire department dinners. By trade, Albert was a veterinary assistant after the war, and eventually opened his own grooming business and kennel at the family property. He had three children, and was pre-deceased by daughter Julie and his wife Hildred. Albert loved to tell tales of hunting and fishing in the Maine woods, and sometimes the stories seemed to develop a life of their own. Folks coming into town on Route 184 could instantly tell what time of year it was from the garden that Albert tended to faithfully. In later years he and son David Sr., and grandson David Jr. became lobster fishermen, a trade that younger Herricks continue. Albert was one of the Selectmen between 1962 and 1964 when the elected officials had a hands on role running the community. Son David Sr. is Lamoine's Harbor Master and continues as a Lieutenant on the fire department.



David Herrick Jr., David Herrick Sr., and Albert Herrick dish out the chowder at a Lamoine Fire Department dinner. (Photo courtesy of Marilyn Lockhart)

Richard E. Fennelly, Sr. (January 19, 1931 – May 17, 2012)



Very few people end up with an entire neighborhood that bears their name. Dick Fennelly is one of them. Dick and wife Donna raised five children in Lamoine and he was very much a family man. The parcel of land on the Jordan River Road that is referred to as Fennellyville started when Dick and Donna purchased a parcel of land in 1972 and moved their family back to Lamoine after operating a family farm in Waltham. Since then, their five children all settled on this land and built homes, creating a large neighborhood. Dick served the community as Town Constable and also enforced the then-existing Lamoine shellfish ordinance long before the current regional shellfish ordinance was implemented. Dick was a Korean conflict era veteran of the U.S. Army and spent much of his younger life working on construction projects as a mason. After operating a family farm for a brief time, he spent much of his remaining working career

employed by Bangor Hydro Electric Company and retired from that employment to spend time lobster fishing aboard his boat, the "Dory Plug". Son Richard Jr. currently serves the town as a Selectman, and son William has been the transfer station manager for several years

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Municipal Officers and Town Officials

As of December 31, 2012

SELECTMEN & OVERSEERS OF THE POOR (Elected, Meets 1st & 3rd Thursdays)

Name	Mailing Address	Phone	Term Expires
Vacant (Selectmen William Brann resigned September 6, 2012)			Town Meeting 2013
S. Josephine Cooper, Chair	13 Thaddeus Lane	667-7062	Town Meeting 2015
Cynthia Donaldson	9 Martin's Cove Lane	667-2382	Town Meeting 2014
Richard Fennelly, Jr.	274 Jordan River Rd.	667-7421	Town Meeting 2013
Gary McFarland	15 Douglas Hwy.	460-0678	Town Meeting 2015

TOWN CLERK, TAX COLLECTOR, REGISTRAR OF VOTERS

Jennifer Kovacs	50 Bucksport Rd., Ellsworth	667-2242	June 30, 2013
Nancy Jones, Assistant	86 Mill Road, Lamoine	667-2242	June 30, 2013

ADMINISTRATIVE ASSISTANT, TREASURER, DEPUTY TOWN CLERK, DEPUTY TAX COLLECTOR, EMERGENCY MANAGEMENT DIRECTOR, GENERAL ASSISTANCE ADMINISTRATOR, ADDRESSING COORDINATOR, DEPUTY FIRE WARDEN

Stu Marckoon	11 Rabbit Run	667-9578	June 30, 2013
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ROAD COMMISSIONER

Stu Marckoon	11 Rabbit Run	667-2242	June 30, 2013
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HEALTH OFFICER

Cece Ohmart	8 Fern Lane, Lamoine	667-3129	June 30, 2013
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ANIMAL CONTROL OFFICER

Michael Arsenault	261 Buttermilk Rd	812-0168	June 30, 2013
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FIRE CHIEF

George Smith	819 Douglas Hwy.	667-2532	June 30, 2013
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BOARD OF ASSESSORS (ELECTED, Meets 1st Wednesdays, monthly)

Michael Jordan	PO Box 1590	667-2242	June 30, 2015
E. Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	June 30, 2013
Terry Towne	9 Cove Rd.	667-4566	June 30, 2014

TRANSFER STATION MANAGER

William Fennelly	35 Fennellyville Rd.	266-0404	June 30, 2013
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CODE ENFORCEMENT OFFICER, BUILDING INSPECTOR, PLUMBING INSPECTOR

Mike Jordan, Deputy	PO Box 1590	667-2242	June 30, 2013
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HARBOR MASTER

David Herrick	319 Douglas Hwy	667-4089	June 30, 2013
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2013

TOWN ATTORNEY

Anthony Beardsley	PO Box 723, Ellsworth	667-7121	
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REGIONAL SCHOOL UNIT #24 REPRESENTATIVE (ELECTED)

Brett Jones	355 Seal Point Rd.	667-0022	July 1, 2015
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LOCAL SCHOOL ADVISORY COMMITTEE

Gordon Donaldson	9 Martin's Point Rd.	667-2382	June 30, 2014
Tammy Dickey	1471 Shore Rd.	667-1816	June 30, 2014
Nathan Mason	3 Pasture Way	461-7150	June 30, 2013
Richard Macurdy	32 Fox Run	667-4441	June 30, 2013

SCHOOL STAFF

Suzanne Lukas, Superintendent	248 State Street, Suite 3A, Ellsworth	667-8136
Principal-Ann McCann	53 Lamoine Beach Road	667-8578
Betty Anderson, Adm. Asst.	53 Lamoine Beach Road	667-8578

PLANNING BOARD (Meets 1st Tuesday monthly)

Chris Tadema-Wielandt	50 Point View Lane	266-3123	June 30, 2016
Alternate – Charles Weber	955 Douglas Hwy	610-3315	June 30, 2015
James Gallagher	128 Great Ledge Rd.	667-1282	June 30, 2014
Alternate – Perry Fowler	80 Walker Road	664-0662	June 30, 2015
Donald Bamman	29 Orchard Lane	667-1814	June 30, 2017
Gordon Donaldson	500 Douglas Highway	667-2382	June 30, 2015
John Holt, Chair	23 Lamoine Beach Rd.	667-8733	June 30, 2013

BOARD OF APPEALS (Meets as needed)

James Crotteau	46 Berry Cove Rd.	667-5815	June 30, 2015
Constance Bender	326 Douglas Hwy	812-6160	June 30, 2015
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2013
Hancock "Griff" Fenton, Chair	28 Marlboro Beach Rd.	667-5608	June 30, 2014
Jon VanAmringe	1369 Shore Rd.	412-680-9733	June 30, 2014

BUDGET COMMITTEE (Meets September-December on Mondays)

Deborah Verrill-McFarland	1145 Douglas Hwy	667-9709	June 30, 2013
Marion McDevitt, Alternate	1187 Shore Rd.	667-8046	June 30, 2015
Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2014
Robin Veysey, Chair	54 Mill Rd.	667-7670	June 30, 2014
Kathleen DeFusco	5 Orchard Ln.	664-2768	June 30, 2015
Cece Ohmart	8 Fern Lane	667-3129	June 30, 2015

RSU 24 Withdrawal Committee

Brett Jones, (Chair)	355 Seal Point Rd.	667-0022
Gordon Donaldson	9 Martin's Cove Ln.	667-2382
Gary McFarland	15 Douglas Hwy.	460-0678
Douglas Stewart	368 Lamoine Beach Rd.	667-5607

CONSERVATION COMMISSION (Meets 2nd Wednesday, Monthly)

Anne LaBossiere	68 Falcon Lane	667-6765	June 30, 2014
Lawrence Libby	37 Cormorant Lane	664-0737	June 30, 2014
Carol Korty	32 Fox Run	667-4441	June 30, 2013
Robert Pulver	50 Pasture Way	664-2433	June 30, 2013
David Legere	45 Meadow Point Rd.	266-8162	June 30, 2015
Alternate-Nancy Pochan	130 Seal Point Rd.	664-0444	June 30, 2013
Alternate-Douglas Stewart	368 Lamoine Beach Rd.	667-5607	June 30, 2014

LAMOINE PARKS COMMISSION (Meets 3rd Tuesday, Monthly)

Christa Brey	187 Partridge Cove Rd.	667-7945	June 30, 2015
Nathan Mason	3 Pasture Way	664-2999	June 30, 2013
Douglas Jones, Alt.	86 Mill Road	667-4581	June 30, 2015
Kerry Galeaz	273 Seal Point Rd.	667-1277	June 30, 2014
Julie Herrick	319 Douglas Hwy	667-4089	June 30, 2013
Richard Brey	187 Partridge Cove Rd.	667-7945	June 30, 2015

SHELLFISH HARVESTING ADVISORY COMMITTEE

James Norris-Alternate	183 Marlboro Beach Rd.	667-7690	No formal end date
Richard Fennelly Jr., Municipal Rep.	274 Jordan River Rd.	667-7421	No formal end date
Paul Davis, Regular Rep.	13 Twynahm Lane	664-2103	No formal end date



State Representative to the Legislature

Richard Malaby (District 34)
52 Cross Road, Hancock Maine 04640
2 State House Station, Augusta, ME 04333

422-3146
266-3710

RepRichard.Malaby@legislature.maine.gov



State Senator

Brian Langley (District 28)
11 South Street, Ellsworth, ME 04605
3 State House Station, Augusta, ME 04333

667-0625
287-1505

langley4legislature@myfairpoint.net



Representative to US Congress (District 2)

Michael Michaud
1724 Longworth House Office Building
Washington, DC 20515

(202) 225-6306
942-6935

<http://michaud.house.gov/>



US Senator*

Olympia Snowe
154 Russell Senate Office Building
Washington DC 20510

202-224-5344
945-0432

<http://snowe.senate.gov>



US Senator

Susan Collins
413 Dirksen Office Building
Washington DC 20510

202-224-2523
945-0417

<http://collins.senate.gov>

*to be replaced by Angus King, January 2013

Useful and Important Town Information

Town Office Hours

Monday through Wednesday	9AM to 4PM
Thursday	10AM to 6PM
Friday	8AM to 4PM
First & Last Saturdays of Month	8AM to Noon



Town Office Telephone (207) 667-2242 **FAX** (207) 667-0572

Town's General e-mail address: town@lamoine-me.gov

Website: www.lamoine-me.gov

Motor Vehicle Registration Information



Lamoine is a limited new registration agent for the Maine Bureau of Motor Vehicles. If you have a motor vehicle to register, you will start at the town office by paying excise tax. All re-registrations may be done at the town office, or through the rapid renewal system link on the town's website. If you have an existing license plate and purchased a car from a Maine dealer, the initial registration can also be done at the town office. Proof of insurance is required for all registrations.

Dog Licensing & Animal Control Information



Maine State statute requires all canines be registered when they reach six months of age. Dog licenses expire on December 31st each year and are obtained at the town office or on-line through the town's website. Proof of rabies vaccination is required to register the dog. Lamoine's Animal Control Officer is Mike Arsenault who can be reached at 812-0168. All dogs must be on a leash or under their keepers' voice control and may not run at large. Lamoine contracts with the Small Animal Clinic in Ellsworth to board stray animals.

Assessing & Property Tax Information



Lamoine's elected Board of Assessors sets the values for all property as of April 1 of each year. If you believe you qualify for a homestead, Veteran's or other exemption, you must file the application by April 1st. Once approved, you do not need to reapply for exemption. Taxes are generally calculated by mid-July and due in two installments, August 31st and February 28th. If you purchase property after April 1st, and before July 1st, a copy of the tax bill will be mailed to you as the new owner but in the name of the owner as of April 1st. If you do not receive a tax bill, and believe you should have one, please contact the town office. Information about property is contained on assessment cards stored at the town office. At this time, the assessment information is NOT posted on the town's website, but it is public information. Lamoine's fiscal year is July 1 to June 30.

Hunting & Fishing Licenses

Lamoine is an agent for the Maine Department of Inland Fisheries & Wildlife for hunting and fishing licenses. These licenses are sold through the MOSES system at the town office. Salt water fishing registration is required; that permission is included with fresh water fishing licenses. First time hunters are required to submit proof of a hunter safety course completion when purchasing a license.



Boats, ATVs and Snowmobiles

Registrations for all recreational vehicles are performed at the Lamoine Town Office. Boat registrations expire December 31st. Snowmobile and ATV registrations expire June 30th. New registrations require a bill of sale, and sales tax is collected at the time of registration, unless the vehicle was purchased from a Maine dealer. Any boat moored off Lamoine State Park must have a mooring permit from the Harbor Master. There is currently a waiting list for moorings.

General Assistance

Lamoine administers a general assistance program as required by state law. Applications are available during regular office hours, and the emergency number for assistance is posted on the bulletin board in front of the town hall. An ordinance is used to determine eligibility for assistance, and it is updated annually by the Board of Selectmen in October.

Police, Fire and Ambulance Information



Any call for emergency should go to **9-1-1**. The call is answered by the Hancock County Regional Communications Center in Ellsworth, and then dispatched to the appropriate agency. Police protection is provided by the Hancock County Sheriff's Department and the Maine State Police on a call sharing system. Ambulance Service is provided by County Ambulance which holds a contract with the Town of Lamoine. The Lamoine Volunteer Fire

Department provides fire suppression and rescue coverage.

All outdoor burning requires a permit which can be obtained (provided conditions are safe) from the Lamoine Town Office or from Fire Chief George Smith.

Non-Emergency Numbers:	County Ambulance	667-3200
	Lamoine Fire Station	667-2623
	Hancock County Sheriff	667-7575
	Maine State Police	866-2121
	Marine Patrol	667-3373
	Maine Warden Service	941-4440
	Coast Guard	244-5517

Waste Disposal

The Lamoine Transfer station is located at 212 Lamoine Beach Road and is open on Fridays from 8AM to 5PM (noon to 5PM in the winter) and Saturdays from 8AM to 5PM.

During the Christmas and New Year Holidays, the hours may shift a bit, please consult the town's website or call the town office for exact hours. Lamoine recycles cardboard, newsprint, #2 plastics, glass and mixed paper. A very popular swap shop is located at the transfer station. There

is also a facility where you can drop off returnable containers, and the proceeds go to a different non-profit organization each month. The town participates in a hazardous waste collection with the MDI League of Towns, generally in October. Bulky waste such as furniture must be disposed of elsewhere – the town office can provide information on appropriate facilities.



Permits & Ordinances

Building activity in Lamoine is regulated by numerous ordinances, which are administered by the Code Enforcement Officer and the Planning Board. All the ordinances are posted on the town's website (www.lamoine-me.gov). The newly enacted Maine Uniform Building and Energy Code is not yet being enforced in Lamoine, however, all building construction is expected to meet that code. Failure to obtain a permit and other violations of the various ordinances carry substantial penalties. Please consult the Code Enforcement Officer prior to starting any project. He is in the town office on Tuesdays most weeks and the last Saturday of each month from 9am to Noon, – call the town office to schedule an appointment.

Utility Services



Electricity is supplied by Bangor Hydro Electric Company. In the event of a power outage, please call 800-440-1111. The maintenance headquarters for Hancock County is located in Lamoine. Cable TV service is provided by Time Warner Cable under a franchise agreement with the town (1-800-833-2253), and we telecast on cable Channel 7. Land line telephone service is maintained by Fairpoint Communications (repair-1-866-984-1611). Verizon Wireless has located a cellular telephone tower in Lamoine.

On-Line Services & E-mail Reminders

Got a computer? Many services are available electronically, including vehicle re-registration, boat re-registration and dog registrations. The town office also sends out reminders to subscribers, including vehicle registrations, dog license reminders, meeting agendas, voting dates, and even *The Lamoine Quarterly* newspaper which is also available in hard copy at the Town Hall. To get on "the list", please come fill out a form at the town hall, or send an e-mail requesting such service to: town@lamoine-me.gov

Volunteers & Appointed Officials

If you're interested in helping out your town, there are many volunteer opportunities. We have an active litter pickup program, the volunteer fire department is very active, and the school generally has tasks that need people to help. Occasionally appointed board members are needed. Contact the Town Hall at 667-2242 and we'll try to match you up to a volunteer activity.

The Year In Review

2012 saw some major news stories occur in Lamoine. In a new feature for the town report, we'll summarize some of those events that occurred in our community.

January - The town foreclosed on two pieces of property due to unpaid tax liens. One was sold back to the former owner, the other was sold at auction. Former Planning Board member and Deputy Plumbing Inspector Robert Sharkey passed away. The town renewed its contract with County Ambulance. Fire Chief Skip Smith reported the boiler at the fire station was failing.

February – A school forum explored the question of whether Lamoine should pursue possible withdrawal from RSU 24. An accident on Pinkhams' Flats brought the Life Flight helicopter to town – a woman involved in the single vehicle crash was flown to the hospital and released after treatment. Selectmen honored Harold and Nancy Boynton on their 50th wedding anniversary.

March – An early morning altercation on Douglas Highway left four men with gunshot wounds. Lawrence "Randy" Sinclair, Jr. died in the incident. Michael Carter was subsequently charged with murder. Fire destroyed a home



on Douglas Hwy and a fund raiser for the Berzinis and McLaughlin family raised several

thousand dollars to help get the family by until they could either rebuild or relocate. The annual town meeting honored Fred Stocking as both Citizen of the Year and the winner of the Conservation award thanks to his work on the open space inventory.



April – Deputy Code Enforcement Officer Michael Jordan raised concern about the Maine Uniform Building and Energy Code. The town is not required to inspect to that standard, however the few references to building standards in the town ordinance are at odds with the state code.



May – The Boston Post cane was awarded to June Davis following the passing of the town's previous oldest resident, Merrill Boynton. A public hearing was held to discuss the upcoming vote to see if the town wished to proceed with the process of withdrawing from RSU 24. The last of the people on the waiting list for a mooring was issued a permit after a several year wait.

June – Voters opted to start the process of withdrawing from RSU 24 by a vote of 223-to-143. The Selectmen appointed Gordon Donaldson, Douglas Stewart and Gary McFarland to join RSU Representative Brett Jones on the withdrawal committee. Code Enforcement Officer Dennis Ford tendered his resignation. Portions of Mill Road and Shore Road were repaved.

July – The RSU 24 Withdrawal Committee began what would become a very tedious task to reach an agreement with the RSU on terms of withdrawal. Two people were arrested in connection with a rash of mailbox vandalism complaints after citizens caught them in the act and reported them to police. The town began collecting used fluorescent bulbs at the transfer station. New picnic tables were installed at Lamoine Beach.



August – A hand grenade was found at Lamoine Beach and the State Police bomb squad responded. The grenade was a dud – it's not known how it ended up at the beach. Michael Jordan was hired on a probationary basis as the town's new Code Enforcement Officer. Kimberly Grindle resigned as the town's Cable TV Operations manager. Former Selectman and long time fire department member and chef Albert Herrick passed away.

September – Selectman Bill Brann resigned from the board due to family considerations. The remaining Selectmen opted to keep the seat open until the annual town meeting in March 2013. Selectmen opted to not hire a Deputy Code Enforcement Officer to back up newly hired CEO Michael Jordan.

October – An early morning shooting on Bobolink Lane claimed the lives of 50-year old Robert Tilden and his 50-year old brother-in-law Russell Pinkham. Tilden's 27-year old son, Leon shot both men and was himself killed by a Maine State Police tactical team member later that day. The Planning Board began discussion on a proposed expansion of a Douglas Highway gravel pit to 110-acres submitted by Harold MacQuinn, Inc. Selectmen hired Nancy Jones to fill in as Tax Collector/Town Clerk while Jennifer Kovacs is on maternity leave in early 2013. Kendall Davis was hired as the Cable TV Operations Manager

November – Lamoine voters put their ballots into an electronic tabulating machine for the first time ever as a record number cast ballots in the presidential election. State police detectives returned to Lamoine after an Ellsworth man took his own life at a home on Birchlawn Drive. The man's home had burned the day before in a fire of suspicious origin. RSU 24 requested that the town execute a deed to the Lamoine Consolidated School property.



December – A Superior Court judge ruled in the town's favor regarding rejection of a gravel permit sought by a Southwest Harbor Company. The town reached a settlement with two parties who paid significant penalties for withdrawal from the tree growth valuation program – refunding half of the penalties and keeping the property withdrawn from the program. The Planning Board found the application from Harold MacQuinn, Inc to expand a gravel pit to be complete and set a public hearing for January.

Lamoine Board of Selectmen's Report



Gary Richard Jo Cynthia
McFarland Fennelly Jr. Cooper Donaldson

As you can see from the previous two pages, 2012 was quite a year in Lamoine, and the folks who operate your municipal government had to face a number of challenges. As your elected municipal officers, we are pleased at the way that both the municipal government and the townspeople as a whole coped with a very trying year that saw our community wind up on the front pages of statewide newspapers on several occasions.

One of the most comforting things to know is that Lamoine can rely on its neighbors and other levels of government when needed. When the major fire broke out in March, our fire department sought assistance from Trenton, Ellsworth, Hancock, Sullivan, Sorrento and Surry and it arrived in a hurry. When October's shootings took place, the Maine State Police and Hancock County Sheriff's Department sent dozens of well trained officers to town and kept the situation contained – providing resources our local government doesn't have.

And our townspeople have reacted in a similar, neighborly fashion. Benefit dinners were held in reaction to those events, and thousands of dollars was raised to assist those left without homes or incomes in the wake of the calamities. That's how it works in our town. Even more satisfying was to see some of the next generation spearheading the efforts. **Jennifer Reynolds, Amanda Fennelly and Charles Weber** are to be commended for their work on the fundraiser in November for the Tilden/Pinkham family. We are particularly pleased to see Mr. Weber, who just turned 24 years old, be willing to serve on Lamoine's Planning Board. We hope to see others in a younger generation prepare to become the future leaders of our town.


There has been some turnover in the town government staff this year. We thank **Dennis Ford** for his service as Code Enforcement Officer and his resignation offered an opportunity to take a close look at the needs of the job. **Michael Jordan** who served passionately as the Deputy CEO has taken over those duties and we appreciate his input. We miss the presence on the Board of Selectmen of **William Brann** who resigned in September to help with some serious family issues. His spot on the board remains vacant at year's end as we chose to fill it when his term would have expired at the next annual town meeting in March 2013.


We are pleased to have reappointed **Stu Marckoon** as the board's Administrative Assistant for another 3-years. He's finishing up his 20th year as the town government's chief appointed officer. We wish **Jennifer Kovacs** the best of luck as her family will expand in 2013 with the pending birth of another daughter. **Nancy Jones** will fill in while Jennifer is on maternity leave. And welcome to **Kendall Davis**, a student at the Hancock County Technical Center who is acting as our Cable TV Channel operator.


Board of Assessors Report


Municipal Valuations as of April 1, 2012


Classification	Gross Value	Exemptions	Taxable Value
Land	\$142,065,600	\$4,100,200	\$137,965,400
Buildings	\$123,723,600	\$3,348,600	\$120,375,000
Personal Property	\$2,807,700	\$96,500	\$2,711,200
		Subtotal	\$261,051,600
		Homestead Exemptions	\$4,600,000
		Net Taxable Value	\$256,451,600

 The 2012 property tax rate was 9.3 mills (\$9.30 per \$1,000 valuation), down from 9.5 mills in 2011

 The total tax commitment for 2012/13 was \$2,384,999.88

 One mill in 2012/13 raised \$256,451.60

 The increase in net taxable valuation in 2012/13 was \$1,976,285, an increase of 0.78%

 State valuation for Lamoine in 2012 was \$273,750,000, a decrease of 1.17%

Property Tax Abatements Granted in 2012

Name	Map	Lot	Reason	Date	Amount
Roland Donovan	9	17	Taxed to different owner	2/23/12	\$260.30
Dorothy Meyer	6	32	Taxed to wrong owner	8/2/12	\$1,034.16
Wayne Alley/Toni Carter	7	4-1	Corrected Land Value	8/15/12	\$48.36
Terry Towne/Diana McDowell	14	58	Taxed to Wrong Owner	8/15/12	\$526.38
Harold MacQuinn, Inc	3	33	Gravel Pit Adjustment	10/3/12	\$792.36
Ralph & Mary Miro	3	31	Gravel Pit Adjustment	10/3/12	\$3,168.51
Maine Coast Baptist Church	4	41	Tree Growth Penalty Settlement	12/4/12	\$19,578.42
Barbara Davis	4	54	Tree Growth Penalty Settlement	12/4/12	\$18,875.34

Supplemental Property Tax Bills Issued in 2012

Name	Map	Lot	Reason	Date	Amount
Eric Vroom	9	17	Taxed to Correct Owner	2/23/12	\$260.30
Richard Arnold	16	46	Valuation Error Discovered	5/2/12	\$403.20
Richard Fisher	13	36	Valuation Error Discovered	5/2/12	\$57.60
Christian Meyer	6	32	Taxed to Correct Owner	8/2/12	\$1,034.16
Charles Major	14	58	Taxed to Correct Owner	8/15/12	\$499.41
Terry Towne/Diana McDowell	14	58A	Land Value Adjustment	8/15/12	\$101.37
Richard J. King, Inc.	7	4-1A	Land Value Adjustment	8/15/12	\$340.38

The board entered settlement agreements with Barbara Davis and Maine Coast Baptist Church regarding Tree Growth penalties imposed in 2008. Half of the penalties imposed were returned to the taxpayers, avoiding a hearing with the Board of Property Tax Review. One case remains outstanding – a valuation matter on property owned by Old Point, Inc. which the state board determined was not in its jurisdiction. The Hancock County Commissioners may act on this matter in 2013.

The Board of Assessors meets regularly on the first Wednesday of each month.

Respectfully submitted,
Jane Fowler, Chair
Terry Towne
Michael Jordan

Hancock County Sheriff's Department Report

William F. Clark
Sheriff



Richard D. Bishop
Chief Deputy

Hancock County Sheriff's Department
50 State Street, Suite 10
Ellsworth, Maine 04605
(207) 667-7575
Fax (207) 667-7516

TO THE RESIDENTS OF LAMOINE, MAINE:

GREETINGS,

Enclosed is a general list of the kinds of complaints, and calls for services, we handled in your town in 2012. These numbers may reflect fewer calls for service due to the call-sharing project we have with the Maine State Police.

Abandoned Vehicle	2	Harassment	5
Animal Complaint	4	Homicide	1
Assault, Simple	1	Information	14
Agency Assist	9	Lost or Found Property	3
Attempted Suicide	2	Littering/Pollution Problem	1
Bail Conditions Check	3	Mental Health Issue	4
Burglary	3	Motor Vehicle Complaint	19
Citizen Dispute	6	Security Check	2
Citizen Assist	14	Serve Subpoena	7
Criminal Mischief	1	Suspicion	22
Criminal Trespass	1	Serve Protection Order	1
Civil Issue	1	Traffic Accident	9
Check Well Being	8	Traffic Hazard	2
Dead Body	1	Threatening	1
Disorderly Conduct	3	Traffic Offense	2
Domestic	7	Theft, Property, Other	12
DUI Alcohol or Drugs	1	Trespassing	3
False 911 Calls	20	Vandalism	10
False Alarm	30	Violation of Bail Conditions	1
Found Property	3	Violation of Protection Order	1
Fraud	2		

Respectfully Submitted,

A handwritten signature in black ink that reads "William F. Clark". Above the signature, the name "William F. Clark" is printed in a small font.

03/24/2000 09:30:17 am

William F. Clark

Lamoine Volunteer Fire Department Report

Lamoine's volunteer firefighters had a tough first half of the year, with two structure fires and a fairly serious accident. In all, the fire department responded to 37 calls for help during 2012, which is down 8-calls from the previous year, and represents the fewest calls in many, many years. The calls break out as follows:



Call Type	Lamoine	Ellsworth	Trenton	Hancock
Structure Fire	2	1	2	1
Alarms	3			
Agency Assists	4			
Motor Vehicle Accidents	3			
Chimney Fire	1			
Trees in Road/Wires	8			
Unattended Burn	1			
Wildfire	4			
Flooded Basement	1			
Hazardous Materials	1		1	1
Water Rescue	1	1		

The picture above shows the multi-agency response to a motor vehicle accident in February on Pinkhams Flats, including the Hancock County Sheriff's Department and Life Flight Helicopter. The LVFD has worked as part of a team with several law enforcement and emergency medical service agency partners on numerous occasions, as well as with our automatic mutual aid partners in Ellsworth, Trenton and Hancock. Those mutual aid companies as well as Sullivan, Sorrento and Surry were of tremendous assistance during the year's most serious fire which destroyed a home at 698 Douglas Highway in March. In addition to well trained personnel and equipment, the mutual aid companies also assisted with major command decisions in battling the huge fire.

Though the home was completely destroyed, it is comforting to report that there were no injuries to either the occupants or the responding personnel.

Our roster of trained firefighters dwindled a bit this year, but late in the year we had several folks join the department and we hope to have them well trained for response. Veteran Junior firefighter Lance Bishop will attend the 2013 Firefighter I & II Academy as will new member Rick Gallegos.

A great deal of effort went into training the volunteers in those courses mandated by Maine's Bureau of Labor Standards. A thorough inspection of the town's facilities in February found several training deficiencies and those were all corrected and the proposed \$700 fine was waived when the corrective action was taken and documented.

You will notice that the department is proposing to purchase a new tanker truck in the 2013/14 budget. Through fund raising, the privately incorporated Lamoine VFD is contributing \$25,000 toward the purchase and an additional \$7,000 to pay the balance of the 2010 brush truck. We hope you'll support the article at town meeting.

Respectfully submitted,
George Smith, Fire Chief

Emergency Management Director's Report

There were no natural disaster emergencies that took place in town during 2012, though the community was in the path of Hurricane Sandy. Only minor, scattered power outages were reported during that event.

The town reviewed its Emergency Operations Manual and updated it following the shooting incident in October 2012 in which the school was placed on lockdown and the Town Office was closed until the situation was resolved by law enforcement.

Stu Marckoon, Local Emergency Management Director

Animal Control Officer's Report

The animal control officer received several reports of dogs and cats at large. Five of the animals were transported to the Small Animal Clinic, five were not found, and two were found and returned to the owner. Three unfounded complaints came in. Three dead animal carcasses were removed from the public road. Four complaints about wandering pigs also came in – they eventually became ham steaks and bacon. One animal abuse warning was issued, and the most serious incident was a dog bite, which resulted in the animal being quarantined.

Mike Arsenault, Animal Control Officer

Health Officer's Report

There were no issues that required the health officer to respond during 2012. As this is being written, the flu is having a major impact in the area and vaccinations are in short supply. We do recommend getting a flu shot when the vaccine becomes available. The town's website posted advisories during the year on Influenza, West Nile Virus, Anaplasmosis, Swine Flu at County Fairs and Pertussis. I have supplied the town office with an ample supply of hand sanitizer to try to thwart the spread of flu and other diseases.

Cece Ohmart, Health Officer

Harbor Master's Report

For the first time since the Harbor Ordinance was passed, there were no people on the waiting list for moorings at Lamoine State Park. As of year's end, there were 54 mooring permits issued, and 6 that remain available.

There were no incidents or ordinance violations to report during the year. One lobster car owner completed his application with the US Army Corps of Engineers as required.

David Herrick, Harbor Master
Kevin Murphy, Deputy

Solid Waste Report

The Lamoine Transfer Station sent 579.13 tons of trash to the Penobscot Energy Recovery Company in 2012, which was 38.04 tons less than 2011, or a 6.16% reduction. However, the first three months of 2011 saw an inordinate amount of trash taken to PERC and incorrectly billed to the town. Comparing the last 9-months saw Lamoine's total increase by only 6-tons over the last 9-months of the previous year.

The recycling numbers have been particularly impressive. A change to cardboard shipping has increased the tonnage the town gets credit for. For the first 11-months of 2012, the town shipped 51.6 tons of recyclable material to Coastal Recycling for processing. That material was marketed by the Maine Resource Recovery Association and generated \$2,618 in revenue. Better yet, because the town did not have to send that material to the PERC plant, we avoided about \$3,870 in costs.

This year the town began accepting fluorescent light bulbs with a free pick up through a state sponsored program. The light tube box has filled pretty quickly.

The swap shop continues to attract a lot of business. The program that converts the proceeds from returnable beverage containers into funds for local organizations saw \$3,306.70 paid out during 2012.

There were no major incidents at the transfer station this year.

Bill Fennelly, Transfer Station Facility Manager

Code Enforcement Officer's Report

Michael Jordan, Code Enforcement Officer/Local Plumbing Inspector (August-December 2012)
Dennis Ford, CEO/LPI (January-August 2012)

During 2012 this office issued 43 building, Shoreland, and home occupation permits, a sharp drop from the previous two years when the number of permits issued was 53. The following permits were issued (the number will add up to more than 43 as some permits involved multiple activities such as a home and garage):

Project Type	Building	Shoreland	Plumbing Permits	
Residences	7		Septic Systems	11
Mobile Homes	1		Replacement Tank	3
Additions/Expansion	3	1	Hookup Only	3
Barns/Sheds/Lean To	19		Internal Only	4
Decks/Porches	10	3	Internal & Hookup	5
Home Occupations	3			
Driveway		1		
Floats	1	1		
Garages	7	1		
Greenhouse	1			
Landscaping		2		
Salt/Sand Shed	1			
Steps to Shore	1	1		

Revenues from the various permits for 2012 totaled \$6,084.40, down \$4,118.07 from the previous year.

At the end of the year, there were no unresolved Code Enforcement Complaints pending. Several unresolved issues were resolved during 2012 – there were no resulting fines or consent agreements necessary.

This year saw a change in Code Enforcement Officer as Dennis Ford resigned when his term expired in June. Mr. Ford remained on the job through July, and the Selectmen appointed me effective in August. At this time there is no deputy code enforcement officer.

Requests for inspections should be made through the Lamoine Town Office at 667-2242. Office hours for the Code Enforcement Officer are Tuesdays from 9AM to Noon. The 3rd Tuesday of each month will have officer hours from 1PM to 4PM. The Code Enforcement Officer will also be in on the last Saturday of each month from 9am until Noon.

On the ballot this March is a question that is of major importance to the Code Enforcement Office regarding Maine's Uniform Building and Energy Code (MUBEC). Because Lamoine has a population of less than 4,000, we are not required to conduct the numerous inspections required of the code. However, the Building and Land Use Ordinance makes reference to a few building standards which require inspections, and those must meet the MUBEC standard. The town is asking for guidance on whether the Code Enforcement Officer must conduct all the inspections (adding greatly to the cost of this office), or should the Building and Land Use Ordinance be amended to remove local building inspections from the ordinance. If I can be of any assistance on this question, please feel free to contact me.

Michael Jordan, CEO

Planning Board Report

In 2012, the Planning Board held twelve regular monthly meetings, eight extra meetings to develop proposed revisions to the Gravel Ordinance and one special meeting to meet with Town Attorney Tony Beardsley. Several site walks to view proposed projects also took place.

Gravel Permits. Six gravel permits were issued, three to Doug Gott & Sons: for the “Smith Pit” – Map 3, Lot 2; the “B&H Pit” – Map 3, Lot 6; and the “Little B&H Pit” – Map 9, Lot 7; and one each to: Jay A Fowler & Son Inc for the “Gerald Jordan Pit” – Map 7, Lot 16; Perry J Fowler for the “Butler Pit” - Map 7, Lots 13 & 24; and PJC/LLC for the “King Pit” – Map 7, Lot 3-2. All applications were subject to public hearings and site visits.

In October, the Planning Board began consideration of Site Plan Review and Gravel permit applications from Harold MacQuinn, Inc. to create a 110-acre gravel pit on property on Douglas Highway – Maps 3, Lots 31 and 33. The Board scheduled a Public Hearing on the applications for Jan 8, 2013.

Commercial Permits. Commercial building/use permits were issued to Eric & Susan Hann for a bed & breakfast on Lamoine Beach Road – Map 13, Lot 6; to Wayne Alley & Toni Carter for an auto repair and small engine repair business on Douglas Highway – Map 7, Lot 4-1; to Richard McMullen to construct a salt/sand shed and to sell truck equipment on Partridge Cove Road – Map 4, Lot 21-A. All commercial applications were subject to public hearings and site visits.

2010 Denial of Gravel Pit Upheld by Superior Court. Kevin M Cuddy, Justice, Superior Court, ruled on December 5, 2012, to uphold the Planning Board’s 2010 denial of a gravel permit to Doug Gott & Sons to enable the firm to expand gravel operations onto the so-called “Stephens’ Lot” – Map 3, Lot 8.

Members of the Planning Board serving in 2012: Donald Bamman, Gordon Donaldson, James Gallagher, Chris Tadema-Wielandt, and John Holt. Alternates: Perry Fowler, Michael Jordan, and Charles Weber (beginning in October).

The Board thanks Stu Marckoon for his administrative assistance and Code Enforcement Officers Dennis Ford and Michael Jordan for the help in reviewing permit applications prior to Planning Board review.

Respectfully submitted,

John S. Holt, Chair

Board of Appeals Report

Hancock "Griff" Fenton, Chair

The Board of Appeals was not required to meet during 2012 as there were no applications submitted to the Board for consideration.

An appeal heard in 2011 which was appealed to Superior Court was upheld by the Court in late 2012. That case involved the denial of a permit to expand a gravel pit.

Respectfully submitted,

Griff Fenton, Chair

Cable TV Committee Report

Lamoine's Cable TV system continues to televise nearly every meeting held at the Lamoine Town Hall, both live and recorded. During 2012 operations manager Kimberly Grindle resigned following her college graduation. The Selectmen hired Kendall Davis, a student with the Hancock County Technical Center in the fall of 2012 to help run the TV operation.

The Cable TV Committee authorized purchase of a 2nd high quality camera for remote productions. A new hard drive for the CTV playback system was also purchased after the original hard drive crashed. The group also worked with Lamoine Community Arts, filming the dress rehearsal of a live play at the Grange and editing a performance staged for video only at the town hall. The CTV equipment was also used to record a performance of Tarradiddle Tales at the Lamoine Consolidated School. Students operated three cameras and the audio and video recording equipment, and produced a slick DVD of the performances.

Volunteer help would be gratefully accepted to suggest ideas for programming and assist with production. If you are interested, please contact the town office.

Respectfully submitted,

Bill Butler, Chair
Cable TV Committee

Parks Commission Report

Lamoine's Parks are in excellent condition thanks to years of dedicated work by your Parks Commission. So much work has been done, that the Parks budget for 2013 reflects very little capital investment, and the proposed amount for all three parks (Lamoine Beach, Bloomfield Park, Marlboro Beach) is more than \$1,000 less than the 2012/13 budget. In addition to the new tables, the road to Bloomfield Park was repaired, making the trip in a lot smoother.



New picnic tables at Lamoine Beach are enjoyed by summer visitors from near and far.

The Parks Commission became concerned that the new state law allowing use of consumer fireworks could potentially pose a hazard at the town parks. One provision of the law, though, requires written landowner permission to use fireworks on property that belongs to another. Signs indicating that fireworks use is not legal were posted in the parks during the year.

The Parks Commission helped run the annual Flat Top 5K Road Race last March. A record field entered on a beautiful spring day, and a very generous donation came from the race committee to the town's park fund as a result. The 2013 race is scheduled for March 30, 2013 and entry forms can be found on the town's website.

An ongoing concern for the Parks is the issue of pet waste and pet leashing at our 3 park areas. Pet waste not only affects the visitor experience at the park but is a health hazard as well. Pets not leashed create similar issues and can create serious safety issues. For this reason, pet waste and leashing is addressed in the Parks Ordinance. The commission asks for your assistance in adhering to the Ordinance as well as making an effort to inform others when such an incident is witnessed. A pet waste receptacle has been placed at Lamoine Beach and one will be installed at Bloomfield Park this year. Together we can collectively make a difference and make spending time at our Parks more enjoyable for all.

In closing, your Parks Commission continues to believe we are fortunate as a community to possess these three areas to enjoy and will continue our focus and commitment to continually look at ways to maintain them in a manner to protect and preserve them, as well as make them more enjoyable and safe to use by the residents of Lamoine. Please consult the town's website for meeting times for the commission and submit your ideas through the town hall at any time. We value your opinions and thank you for your continued support of our Parks.

*Kerry Galeaz, Chair,
Christa Brey
Julie Herrick
Nathan Mason
Richard Brey
Doug Jones, Alternate*

Conservation Commission Report

The Lamoine Conservation Commission meets on the 2nd Wednesday of each month at the Town Hall. The Commission was created to educate and provide a forum to promote the conservation of the natural resources of Lamoine. The meetings are open to the public and can be viewed on Cable Channel 7.

The Commission continued to provide educational presentations in 2012. It hosted a presentation on ticks in conjunction with the Maine Center For Disease and a workshop on coastal erosion and how homeowners can protect their coastal property. The Commission also assisted in the maintenance of a public trail on the Jerry and Iris Simon property and conducted a local trail walk.

The GET WET! Program continues to bring real science into our school. This was the eighth year the Commission and the fifth and sixth graders of Lamoine Consolidated School have assisted the George Mitchell Center for Environmental and Watershed Studies at the University of Maine Orono. As in past years, the students tested their home water supply. The program not only encourages student interest in science but also provides a snapshot of the water quality in Lamoine. Lamoine students were involved in the very first tests of the program and have contributed valuable data to the statewide study of ground water.

This year the Commission again organized volunteers for the International Coastal Clean-up. The clean-up effort was coordinated with the Lamoine State Park. Volunteers collected 140 lbs. of debris and cleaned six miles of shoreline.

The Commission continues to work on an Open Space Inventory for the town. Fred Stocking, former member of the Commission, completed a draft inventory. The final inventory is projected for completion by mid-2013. The purpose of the inventory is to provide the citizens of Lamoine with a current description of available open spaces and natural resources within our town. The inventory will also consider outdoor recreation sites and the scenic overviews in Lamoine.

The 2012 Commission members were Carol Korty, Anne Labossiere, David Legere, Larry Libby, Nancy Pochan, Bob Pulver (chair) and Doug Stewart.

Respectfully submitted,

Bob Pulver, Chair

A moose cools off in the
waters off Marlboro Beach

*Photo submitted by
Georgianna Pulver*



Road Commissioner's Report

The local roads in Lamoine remain in relatively good condition with some major work performed in 2012. The upper end of Mill Road and the middle section of Shore Road both received new pavement and gravel was placed on the shoulders to bring them somewhat even with the travel surface. Several culverts were replaced on Shore Road prior to paving, and several failing culverts were replaced on Needles Eye Road during the year.

We deferred plans to do some tree trimming in the fall of 2012 until the utility tree contractor for Bangor Hydro finishes its work and we can better identify what needs to be trimmed.

Richard McMullen's company has started the final year of its snow removal contract. The winter of 2011/12 was relatively mild with the number of storms way below average and fairly warm temperatures. An escalator clause in the contract did not kick in, allowing the town to move those savings into the road fund. The Selectmen will send the plowing contract out for bid in the first half of 2013.

During 2013 the town plans to pave Cos Cob and Clamshell Alleys along with the fire station parking lot and the Lamoine Beach parking lots.

The 2013/14 budget proposes to pave the transfer station and Walker Road from Mill Road to Partridge Cove Road. Because much more mileage will be paved in this round, the paving budget is up significantly.

Many thanks go to the volunteers of the Lamoine Fire Department who often respond to remove trees that fall into the roads. The trimming work in the past year has reduced those incidents significantly.

Respectfully submitted,

Stu Marckoon, Road Commissioner

*The crew from Lane Construction
paves the upper end of Mill Road*



Town Clerk's Report

Jennifer Kovacs, Town Clerk

Stu Marckoon, Deputy Town Clerk

Births

Residents- Out of Town	
Males	6
Females	8
Total	14

No births occurred in Lamoine during 2012

Marriages

Residents Married Outside of Lamoine	7
Residents Married in Lamoine	2
Non-Residents Married in Lamoine	1
Non-Residents License Issued	0
Total	10

Deaths

Residents who died out of town

Name	Date
Sharkey, Robert G.	January 2, 2012
Frank, Edward L.	March 29, 2012
Fennelly, Richard E Sr.	May 17, 2012
Richardson, Claris H.	May 17, 2012
Haslam, Howard M.	August 1, 2012
Herrick, Albert S.	August 3, 2012
Tilden, Leon R.	October 23, 2012
Hutchins, Keith E.	November 15, 2012
Lawley, Harper B.	November 23, 2012

Residents who died in town

Name	Date
Budwine, Lawrence A.	April 20, 2012
Strout, Aubrey M.	April 23, 2012
Boynton, Merrill S.	May 1, 2012
Tilden, Robert L. Jr.	October 23, 2012
Pinkham, Russell L.	October 23, 2012

Non Residents who died in town

Arey, Dayton D.	November 9, 2012
-----------------	------------------

Dog Licenses Issued for the 2012 Licensing Year
(October 16, 2011 to October 15, 2012)

Males/Females	30
Spayed/Neutered	284
Total Dogs Licensed*	314

*Does not include on-line registration sales through the State of Maine

Tax Collector's Report

2010-11 Property Tax	
Balance 7/1/11	\$227.68
Received 7/13/11	\$227.68
Ending Balance	\$0.00

2011-12 Property Tax			
Committed to Collector July 14, 2011			\$2,418,432.24
Prepaid Taxes Received		(\$6,494.69)	
Abatements Granted			
Reynolds	\$307.80		
Donovan	\$260.30		
Total Abatements		(\$568.10)	
Supplemental			
Vroom		\$260.30	
Foreclosures			
Mullen	\$1,582.70		
Young	\$304.00		
Total Foreclosures		(\$1,886.70)	
Sent to Treasurer		(\$2,313,004.98)	
Liens Filed 6/14/12		(\$92,944.72)	
Balance 6/30/12			\$3,793.35

Schedule of Taxes Receivable (2011/12 as of 6/30/12 – Personal Property)

Last Name	First Name	Amount Due
Brooks	Barbara	\$58.90
Fronczak	Adam	\$950.00
Keene	Michael	\$2,755.00
OCE Financial		\$29.45
	Total	\$3,793.35

Other taxes collected FY Ending June 30, 2012

Interest on past due taxes	\$10,075.39
Automobile Excise Taxes	\$272,417.61
Watercraft Excise Taxes	\$3,417.70

Respectfully Submitted,

Jennifer M. Kovacs, Tax Collector
Stu Marckoon, Deputy Tax Collector

Registrar of Voters Report

As of December 31, 2012, there were 1,477 registered voters in Lamoine. By party, there were:

Party	Number
Americans Elect	0
Democrat	391
Green Independent	64
Republican	543
Unenrolled	479
Total	1,477

During the year, 130 new voters were registered, 70 existing voters changed information (party affiliation, name or address changes), and 35 voters were removed from the voting rolls.

There were 3 elections during 2012. Turnout was as follows:

Date	Election Type	Turnout
March 13, 2012	Town Meeting Election	79
June 12, 2012	Primary, RSU Withdrawal	369
November 6, 2012	Presidential Election	1,063

The Secretary of State's office provided the town with an electronic tabulation machine which was used for the first time during the November 6, 2012 election. It will be on loan to the town for a 5-year period, and has greatly cut down on the time it takes to count the votes in a state election.

Respectfully submitted,

Jennifer Kovacs, Registrar of Voters

Addressing Officer's Report

There were just a dozen new address assignments made in 2012 and no new roads named during the year. One road had to be slightly reconfigured as Rusty's Lane was lengthened by the property owner when a new construction project started. The remainder of the address assignments were for new construction projects or entrance permits.

The Lamoine Volunteer Fire Department is now making driveway marker signs available to clearly identify the entrance to homes. I would encourage homeowners to purchase one, as it will help emergency vehicles easily identify the proper address, especially when a home sits a ways back from the driveway entrance.

Respectfully submitted,

Stu Marckoon, Addressing Officer



Administrative Assistant's Report

Stu Marckoon, Administrative Assistant to the Selectmen

When Lamoine's Historical Society reviews the history of the town in the year 2050, there is little doubt that 2012 will stick out. While it might be easy to dwell on some of the truly tragic events that took place in town, I hope that our community will instead be measured by how it has reacted to those incidents. Perhaps the greatest impression on the town office staff was that help can get here quickly and act effectively when needed beyond the scope of what municipal assets are available.

There was plenty to be pleased with in Lamoine in 2012 from an administrative and personal standpoint. During a very difficult economy, the town has managed to keep in a strong financial condition, and the property tax rate fell for a second straight year. Much of that can be credited to less paving being done, but the people who operate the town government stick close to their budgets and it shows.

At year's end, only one piece of property - an undeveloped lot - automatically foreclosed to town ownership because of non-payment of property taxes. That being said, there were several home foreclosures by financial institutions in town. Those homes have been sold to new owners for the most part.

Lamoine does not provide a lot of municipal services. Those we are required to provide, though, seem to be effective and economic. The roads get plowed, the trash is collected and sent for disposal, your taxes are collected, the town's bills are paid in a timely manner, firefighters respond to emergency calls quickly and effectively, and our children receive a good education. Your elected and appointed officials are doing a good job.

During 2012 the town saw its' election process become far more efficient as the Secretary of State provided a vote tabulation machine. The Board of Assessors ended litigation with two parties in a long and contentious dispute over the Tree Growth taxation program. Decisions by the Planning and Appeals Board rejecting a gravel permit was upheld in Superior Court. The town paved Mill Road and Shore Road, significantly improving travel conditions on both.

We also had a very smooth transition in Code Enforcement Officers as **Dennis Ford** retired from the post and **Michael Jordan** took his place. **Jennifer Kovacs** completed another year as your Town Clerk/Tax Collector, but will be off for several weeks in early 2013 as she welcomes a new daughter to her family. **Nancy Jones** will fill in for her. **Bill Fennelly** has done a great job keeping the transfer station in shape and operating efficiently.

In 2013 we hope to reorganize the town vault with new shelving, pave some parking lots and short roads, and start planning to purchase a new fire truck, among other things. The effort to reach an agreement with RSU 24 as the town decides whether or not to withdraw will also require a lot of time.

This year also completes my 20th year on the job. The Selectmen signed another 3-year contract with me last summer, and I am most grateful for their support. Our daughter Sarah will graduate from college in 2013, and her sister Rebecca, who was a newborn when I was hired, is now a sophomore in college. My wife and I are most fortunate to have been able to raise our family in a nurturing community. Thank-you for being great neighbors.

Treasurer's Report

Stu Marckoon, Treasurer

The fiscal health of Lamoine continues to be stable and relatively strong. The town has been able to pay all of its obligations on time, and cash flow has remained steady to have a small return on investment. To follow is the audited balance sheet as of June 30, 2012, along with an analysis of how those accounts changed over the fiscal year. Following that detail is the audit report. If you have questions regarding the financial information, please ask. Most of the information is public record, and the town posts its financial reports on the website, including each payment warrant.

Account	DESCRIPTION	Balance	Account	DESCRIPTION	Balance
Assets			Liabilities		
1-01-001	Cash - Checking First National	\$52,314.23	2-01-01	Selectmen's Warrant Payable	(\$10,920.77)
1-01-02.1	Investment Management - FNB	\$516,863.75	2-01-02	Accounts Payable	(\$18,236.30)
1-01-09	Petty Cash	\$200.00	2-01-70.2	Due to Hodgkins Trust	(\$14,693.31)
1-01-20.00	Prepaid Taxes	(\$7,586.69)	2-20-01	Due to General Fund (Cemetery)	(\$2,228.51)
1-01-21.11	PP Taxes Receivable 11/12	\$3,793.35	2-40-01	Deferred Property Tax Revenue	(\$80,922.44)
1-01-22.00	Homestead Receivable	\$5,159.00		Total Liabilities	(\$127,001.33)
1-01-23.00	Supplemental Taxes Receivable	\$57.60	Fund Balances		
1-01-25.10	Tax Liens Receivable 10/11	\$19,866.13	3-01-01	Undesignated Fund Balance	(\$370,843.07)
1-01-25.11	Tax Liens Receivable 11/12	\$83,392.96	3-01-01.62	Flag Maint. Fund	(\$46.27)
1-01-50	Accounts Receivable	\$4,160.92	3-02-01	Code Enforcement Fund	(\$15,636.26)
1-01-52	Demo Debris Accounts Rec.	\$329.08	3-03-01	Education Fund	(\$115,583.97)
1-01-70	Due from Cemetery Funds	\$2,228.51	3-03-12	RSU 24 Withdrawal Fund	(\$14,977.20)
1-01-70.2	Due from G/F (Hodgkins Trust)	\$14,693.31	3-06-01	Fire Truck Reserve	(\$9,679.38)
1-01-80	Credit Cards Receivable	\$408.96	3-09-01	Road Fund	(\$63,036.32)
1-02-01	Code Enforcement Fund	\$11,416.79	3-10-01	Education Capital Reserve	(\$9,482.63)
1-06-01	Fire Truck Reserve	\$9,679.38	3-12-01	Animal Control Fund	(\$5,240.20)
1-09-01	Road Assistance Fund	\$29,778.67	3-13-01	Revaluation Fund	(\$85,277.31)
1-10-01	Education Capital Reserve	\$9,482.63	3-14-02	Parks & Recreation Fund	(\$7,464.28)
1-13-01	Revaluation Reserve	\$85,277.31	3-15-01	Cable TV Equipment Fund	(\$33,238.73)
1-14-01	Parks Reserve	\$5,826.32	3-16-01	Insurance Deductible Fund	(\$5,714.46)
1-15-01	Cable TV Fund	\$25,754.93	3-17-01	Harbor Fund	(\$15,474.71)
1-16-01	Insurance Deductible Fund	\$5,714.46	3-18-01	Reserve for Endowments	(\$11,666.43)
1-17-01	Harbor Fund	\$13,323.51	3-18-01.1	Endowment - Hodgkins Trust	(\$4,499.00)
1-18-01	Veteran's Memorial Fund	\$5,652.83	3-18-02	Veteran's Memorial Fund	(\$5,842.87)
1-19-01	Capital Improvement Account	\$54,754.79	3-19-01	Capital Improvement Fund	(\$55,088.51)
1-20-01.1	Cemetery - East Lamoine	\$2,453.83	3-19-02	Hodgkins Memorial Trust Fund	(\$10,194.31)
1-20-01.2	Cemetery - Forest Hills	\$2,249.23	3-30-01	Investment in Fixed Assets	(\$7,768,921.92)
1-20-01.3	Cemetery - Marlboro	\$9,191.88	3-31-01	Land Conservation	(\$5,286.34)
1-30	Fixed Assets	\$7,768,921.92	3-32-01	Conservation Commission Fund	(\$450.43)
1-30-01	Land Conservation Fund	\$5,286.34		Total Fund Balances	(\$8,613,644.60)
Total Assets		\$8,740,645.93	Total Liabilities & Fund Balance		(\$8,740,645.93)

Checking Account (1-01-001)

The town maintains its operational checking account at The First, NA. All receipts and disbursements flow through this account and it is reconciled monthly, with the Board of Selectmen reviewing that reconciliation. The reconciliation for each month is also posted on the town's website.

Beginning Balance 7/1/11	\$42,901.76
Deposits	\$4,224,762.72
Disbursements	\$4,221,354.10
Subtotal	\$46,310.38
Outstanding Checks 6/30/12	\$6,003.85
Audited Balance 6/30/12	\$52,314.23

Deposit Sources

Received From	Amount	Received From	Amount
Tax Collector's Office	\$2,637,418.12	Credit Cards	\$52,651.91
Code Enforcement	\$11,287.69	State of Maine*	\$119,878.86
Rapid Renewal	\$15,772.28	Liens, Fees & Interest	\$87,286.19
Transfers from Investments	\$1,215,000.00	Miscellaneous**	\$53,474.59
Expense Reimbursements	\$21,388.23	Recycling Revenue	\$4,557.83
Parks Donations	\$840.00	Veterans Memorial	\$215.11
Returnables	\$3,283.20	Interest On Checking	\$1,708.71
Total Deposits			\$4,224,762.72

*Revenue from State of Maine Includes:

Category	Amount	Category	Amount
Municipal Revenue Sharing	\$62,715.44	Education Funds	\$3,085.93
Business Equipment Tax Exemption	\$637.00	Shellfish Fines	\$300.00
General Assistance Reimbursement	\$1,627.57	Fuel Tax Refund	\$126.49
Restitution- Bureau of Motor Vehicles	\$190.86	Forest Service Grant	\$494.25
Snowmobile Registrations	\$810.33	Veterans Exemption Reimbursed	\$1,139.00
Park Entrance Fees	\$1,377.87	Tree Growth Reimbursement	\$1,564.12
Homestead Exemptions	\$21,314.00	Local Road Assistance	\$24,496.00
Total			\$119,878.86

**Miscellaneous Revenues Include:

Category	Amount	Category	Amount
Red Sox Brick Donation	\$315.63	RSU 24 – Acct Receivable	\$3.00
Commercial Trash Fees	\$180.00	Purchase Rebates	\$110.50
Cable TV Sales	\$65.00	Vendor Refunds	\$87.81
Lamoine Fire Dept	\$200.43	Foreclosed Property Sale	\$6,327.03
Cell Tower Lease	\$12,000.00	MMA Insurance Claim	\$2,196.44
Hodgkins Trust	\$10,194.31	Emergency Mgt. Agency	\$846.00
Cable Franchise Fee	\$11,731.99	Attorneys Fees	\$275.50
Returned Check Restitution	\$8,940.95	Total	\$53,474.59

Disbursements

Vendor	Amount Paid	Item(s)
Acadia Burial & Cremation	\$108.00	General Assistance
Acadia Disposal District	\$378.01	Solid Waste – HHW Disposal
Acadia Fuel LLC	\$ 8,300.00	Heating Fuel (Town Hall, Fire Station)
Ackley, David	\$ 12.87	Overpayment Refund
A-Copi	\$487.50	Photocopier Maintenance
ADA Fence Company	\$775.00	Town Hall Railing Repair
Amazon.com	\$2,404.81	Cable TV Equipment Purchases
American Red Cross	\$500.00	Social Service Funding
Anderson Pressure Washing	\$687.50	Road Maintenance
Arsenault, Michael	\$ 552.93	Animal Control Labor, Expenses
Auto Buff	\$ 3,196.44	Fire Truck Repairs (Truck 405)
Awards Signage & Trophies	\$ 26.25	Conservation Commission Award
Baker, Dina	\$ 91.18	Overpayment Refund
Bangor Hydro	\$6,785.16	Electricity (Town Hall, Fire, Xfr Stn, Lights)
Barbeau, Philip/Emily	\$111.15	Overpayment Refund
Bard Industries	\$222.70	Fire Dept, Parks supplies
Barstow, Christopher	\$649.44	Overpayment Refund
Bean, Christopher	\$ 8.00	FD Expense Reimbursement
Bishop, Lance	\$ 50.00	FD Expense Reimbursement
Boston Red Sox - Brick	\$270.63	Purchase from donated funds
Bouffard, Dennis	\$ 37.00	Overpayment Refund
Boynton, Russell Jr.	\$866.39	Parks Maintenance, FD Expense Reimburse
Bradley, James	\$108.48	Overpayment Refund
Bragdon, Catherine	\$ 35.00	Ballot Clerk
Branch Pond Marine	\$173.17	Fire – Boat Maintenance
Brann, William	\$943.50	Selectman Salary
Brodie, Carleton	\$325.00	FD Expense Reimbursement
Broussard, Joan	\$182.50	Ballot Clerk
Brown's Communications	\$1,166.00	Fire – Radio Maintenance
Butler, Angie	\$ 72.08	Overpayment Refund
Buy.com	\$ 89.98	Toner (Fax machine)
Cameron, Elizabeth	\$ 55.36	Overpayment Refund
Carbonite.com	\$ 54.95	Computer Backup
Carney, James	\$300.00	FD Expense Reimbursement
Cashier's Unit ODRVS	\$119.20	State Share – Vital Records Sales
Child & Family Opportunities	\$600.00	Social Service Funding
City of Ellsworth	\$4,022.20	Shellfishing Enforcement & License Sales
Classroom Plus	\$ 70.36	Bulletin Board Purchase
Cold Spring Water Co	\$250.00	Fire Dept – Water Utility Bill

Vendor	Amount Paid	Item(s)
Collegiate Entrepreneurs	\$ 1,414.92	Town Hall Painting Project
Colwell Diesel	\$1,767.66	Fire – Truck Maintenance
Computer Essentials	\$608.98	Computer Purchase – Adm.
Confidential	\$517.00	General Assistance
Cooper, S. Josephine	\$1,509.60	Selectman Chair – Salary
CoreLogic RE Tax Service	\$ 1,477.72	Overpayment Refund
County Ambulance	\$ 11,586.25	Ambulance Contract
Crawford, George	\$140.00	Grading – Transfer Station
Cub Scout Pack 88	\$205.30	Returnables Proceeds
Dandurand, Nathan	\$300.00	FD Expense Reimbursement
Davis, Paul	\$ 97.65	Transfer Station Attendant
DeFusco, Kathleen	\$432.50	Ballot Clerk
Louder Plumbing & Heating	\$450.59	Fire Dept – Boiler Maintenance
Dept. Health & Human Svc	\$604.50	Plumbing Permit Fees
Donaldson, Cynthia	\$976.52	Selectman, Ballot Clerk salary
dot-gov.gov	\$125.00	Website Registration Fee
Downeast AIDS Network	\$600.00	Social Service Funding
Downeast Family YMCA	\$ 3,000.00	Recreation Service Funding
Downeast Graphics & Printing	\$154.50	Adm-Office Supplies
Downeast Health - WIC	\$600.00	Social Service Funding
Downeast Horizons	\$600.00	Social Service Funding
East Coast Performance	\$224.99	Fire – Truck Maintenance (Truck 405)
East Lamoine Cemetery	\$441.20	Veterans' Graves, Accumulated Interest
Eastern Area Agency on Aging	\$250.00	Social Service Funding
Eastern Maine Home Care	\$579.00	Social Service Funding
EBS	\$108.14	Adm. Roads, & Fire Maintenance
EFTPS	\$ 24,952.22	Monthly Payroll Taxes & Withholdings
Ellsworth American	\$1,789.19	Planning Board Ads, Lamoine Quarterly
Ellsworth Chainsaw	\$121.36	Fire – Equipment Maintenance
Ellsworth Demo Disposal	\$ 11.28	Town Hall Maintenance
Ellsworth Public Library	\$ 7,990.00	Library Funding
Emerson Energy	\$414.90	General Assistance
Emmaus Center Shelter	\$400.00	Social Service Funding
Fail Safe Testing, Inc.	\$ 2,220.00	Fire – Hose Testing
Farnsworth, Edward	\$350.00	FD Expense Reimbursement
Fees – Returned Checks	\$25.00	Bank Charge – Returned Checks
Fennelly, Richard Jr.	\$943.50	Selectman Salary
Fennelly, William	\$9,328.55	Wages -Transfer Station Manager, Parks
First Advisors	\$ 1,136,000.00	Transfers to investment funds

Vendor	Amount Paid	Item(s)
Flasher, Joseph or Linda	\$ 11.47	Overpayment Refund
Ford, Dennis	\$ 13,584.04	Wages - Code Enforcement Officer
Forest Hill Cemetery	\$712.80	Veterans Graves Care, Interest Disbursed
Fowler, E. Jane	\$1,547.35	Wages – Assessor, Expenses
Frederick, Paul	\$ 53.39	Overpayment Refund
Frenchman Bay Riders	\$942.38	Snowmobile Fees, Returnables
Friends in Action	\$600.00	Social Service Funding
FW Webb	\$183.83	Fire – Pump Maintenance
Galeaz, Kerry	\$ 49.66	Parks – Expense Reimbursement
Gall's	\$ 55.97	Fire – First Aid
Giant Sub	\$ 76.92	Adm. -Election Costs
Gilman Electric	\$ 17.45	Adm. – Town Hall Maintenance
Goebel, Peter	\$419.42	FD Expense Reimbursement
Gold Star Cleaners	\$ 73.65	Fire – Turnout Gear Cleaning
Goodwin, John W. Jr.	\$ 10,152.00	Roads – Winter Sand (Plow Contract)
Governor's	\$ 17.89	Adm. – Meeting Costs (MDI League of Towns)
Grasso, David	\$ 19.88	Overpayment Refund
Grindle, Kimberly	\$390.60	Wages – Cable TV Operations
Hamilton Marine	\$313.00	Fire – Boat Maintenance
Hancock County Planning Cmsn	\$ 61.00	Salt Purchase, Conservation Cmsn.
Hancock County S&WCD	\$ 50.00	Conservation Commission
Hancock Cty Firefighters Assoc	\$400.00	Fire – Dues
Hancock Oil	\$332.37	Fire – Propane (generator)
Hannaford	\$1,018.96	General Assistance, meeting costs
Harris, Jane	\$ 49.24	Overpayment - Refund
Hartford Life Insurance	\$119.25	Adm – Volunteer Insurance
Harville, Thomas	\$ 1,925.00	Capital – Town Hall Overhang repair
Haslam Septic	\$ 1,100.00	Septage capacity, Parks tank pump
HCMCA	\$ 10.00	Adm. – Dues (Clerk)
Herrick, Albert	\$300.00	FD Expense Reimburse
Herrick, David Jr.	\$300.00	FD Expense Reimburse
Herrick, David Sr.	\$796.75	FD Expense Reimburse, Harbor Master
Home Depot	\$381.25	Town Hall, Fire, Road Maintenance
Hopkins, Jennifer	\$ 78.38	Overpayment Refund
Hospice Volunteers	\$600.00	Social Service Funding
HP Home & Office	\$ 73.49	Adm-Fax / Scanner Replacement
Huebner, Harald	\$405.00	Roads – Tree Removal
IF&W	\$ 20,183.30	State License and Registration Fees
Industrial Protection Service	\$ 16,235.67	Fire, Turnout Gear, Airpack Maint., Equip.
International Salt Co LLC	\$ 17,965.59	Roads – Snow Plowing Salt

Vendor	Amount Paid	Item(s)
Jamestown Advanced Products	\$ 2,326.00	Parks – Picnic Tables
Jay Fowler & Son	\$ 14,328.98	Road Maintenance
JETCC	\$170.00	CEO - Training
Johnson, Bernard	\$325.00	FD Expense Reimburse
Jones Real Estate	\$1,985.28	Overpayment Refund
Jones, Brett	\$325.00	FD Expense Reimburse
Jones, Douglas	\$455.00	FD Expense Reimburse
Jordan Lumber	\$1,656.00	Fire - Foam
Jordan, Gerald	\$449.00	FD Expense Reimburse
Jordan, Matthew	\$300.00	FD Expense Reimburse
Jordan, Michael	\$4,959.38	Wages - Code Enforcement, FD Expenses
JP Cooke, Co.	\$ 91.75	Adm – Office Supplies (stampers)
June Davis	\$ 2.84	Overpayment Refund
K&T Environmental	\$5,680.08	Fire – Truck Maintenance, Equipment
Kaspersky Lab	\$114.90	Fire, Adm. Computers (Anti-Virus)
Katahdin Analytical Svc.	\$ 1,425.00	Solid Waste – Water Monitoring
Kelley, Harvey	\$219.36	Adm – Town Meeting Moderator
Kermit Theall	\$200.00	Adm. - Repair Bulletin Board – Town Hall
Korty, Carol	\$ 43.00	Conservation Commission Expenses
Kovacs, Jennifer	\$ 22,876.59	Wages – Town Clerk/Tax Collector
Kudlich Living Trust	\$ 23.01	Overpayment Refund
Labossiere, Anne	\$ 25.00	Conservation Commission
Lamoine Cheerleaders	\$231.05	Returnables Proceeds
Lamoine General Store	\$107.51	Adm – Election Costs
Lamoine Grange	\$164.20	Returnables Proceeds
Lamoine Historical Society	\$843.95	Social Service Funding, Returnables
Lamoine School (Music)	\$213.60	Returnables Proceeds
Lamoine School 8th Grade	\$187.40	Returnables Proceeds
Lamoine VFD	\$423.00	Split Training Payment – Hancock EMA
Lane Construction	\$ 206,708.88	Road Paving
Loaves & Fishes Food Pantry	\$600.00	Social Service Funding
Lowe's	\$308.56	Adm, Fire, Roads Maintenance
Ludwig-Turner, Rosemary	\$ 40.06	Overpayment Refund
MacLeod, Diane	\$ 82.43	Overpayment Refund
ME Animal Control Association	\$ 85.00	Animal Control – Dues, training
Maine Coast Memorial Hospital	\$2,375.25	Social Service Funding, Fire Dept Shots
ME Federation of Firefighters	\$232.00	Fire – Dues
Maine Fire Chief's Assoc	\$ 83.00	Fire – Dues
Maine Municipal Association	\$ 14,915.00	Insurance, Dues, Magazine,
ME Resource Recovery Assoc	\$100.00	Dues – Solid Waste Recycling

Vendor	Amount Paid	Item(s)
Maine Revenue Services	\$135.00	Adm-Training (Property Tax School
ME Town & City Management	\$ 149.57	Dues, Training (Adm. Asst.)
Maine Video Systems	\$995.00	Cable TV Channel – Info Package
Marckoon, Stuart	\$ 44,274.81	Wages - Adm Asst, Roads, Mileage, Insurance
Maritime Radiology	\$ 14.40	Fire – Personnel cost
Master Magnetics, Inc.	\$ 46.20	Solid Waste – Maintenance
McAndrew, Joseph	\$300.00	Overpayment – Refund
McDevitt, Marion	\$250.00	Ballot Clerk
McFarland, Gary	\$943.50	Selectman Salary
McKinney, Curtis	\$734.24	Adm, Fire Maintenance (Electrician)
McMillan, James	\$ 13.70	Overpayment Refund
McMullen, Richard	\$ 75,298.12	Mowing, Road Maint, Snow Plow Contract
MDI League of Towns	\$191.69	Adm- Dues
ME Assoc. of Assessing Officers	\$ 50.00	Adm – Dues
MMA Employee Health Trust	\$9,124.58	Adm – Health Insurance Premiums
Michael Ross Law Office	\$ 48.74	Overpayment Refund
Michaud, Frederick	\$ 38.00	Planning Board – Manual
Miro, William	\$ 39.00	Overpayment Refund
MMTCTA	\$ 100.00	Dues, Training
Modern Screenprint	\$183.80	Harbor – Mooring Stickers
Montgomery, George	\$ 1,403.15	Overpayment Refund
Morris Fire Protection	\$ 57.50	Adm, Fire, Transfer Stn Maint
MTCCA	\$ 90.00	Dues Training
Municipal Review Committee	\$560.88	Solid Waste – PERC Dues
Murphy, Kevin	\$235.87	Wages – Deputy Harbor Master
Murray, Warren	\$ 44.92	Overpayment Refund
Napa of Ellsworth	\$250.91	Fire – Truck Maintenance
No Frills Oil	\$603.77	General Assistance
Norris, Kevin	\$420.38	Overpayment Refund
Ohmart, Cecilia	\$ 94.35	Wages – Health Officer
Oliver, Maurice	\$454.33	FD Expense Reimburse
Open Door Recovery Ct.	\$600.00	Social Service Funding
Ott, Kaz	\$205.00	Adm – Paint Town Hall Parking Lot
Pat's Pizza	\$ 53.40	Fire (Hurricane Irene Response)
Pavement Mgt. Services LLC	\$5,844.73	Roads – Paving Contract Administration
PERC	\$ 41,385.81	Solid Waste – Incinerator tipping fees
Phillips Farms of Maine	\$375.00	Mowing –Marlboro Cemetery
Pileggi, Daniel	\$110.63	Overpayment Refund
Pine Tree Waste	\$ 45,091.25	Solid Waste & Recycling Transport
Platner, Bronson	\$100.00	Adm-Legal (Bankruptcy inquiry)

Vendor	Amount Paid	Item(s)
Postmaster	\$1,434.79	Postage – All departments
Price Digests	\$ 80.00	Adm – Excise Tax Books
Protzman, William/Penelope	\$ 37.00	Overpayment Refund
Pulver, Robert	\$ 12.50	Conservation Commission Reimburse
Quill	\$739.14	Adm – Office Supplies
Radio Shack	\$311.36	Cable TV, & Adm. Supplies
Ray Plumbing	\$268.91	Town Hall Furnace Maint.
Registry of Deeds	\$2,501.30	Lien filing, discharges, deed recording
Returned check - Calway	\$190.86	Returned check (restitution received)
Returned Check - E Heisser	\$ 1,964.60	Returned check (restitution received)
Returned Check - J Parkinson	\$777.58	Returned check (restitution received)
Returned Check - K Fredette	\$ 1,307.68	Returned check (restitution received)
returned check- C Kelley	\$ 4,891.09	Returned check (restitution received)
Reynolds, Jennifer	\$300.00	FD Expense Reimburse
Reynolds, Joseph	\$400.00	FD Expense Reimburse
RH Foster	\$1,920.10	Fire - Diesel
Richard Snyder Chipping	\$ 1,750.00	Roads – Sweeping
Ring's Paving	\$ 7,790.00	Town Hall Parking Lot paving
RJD Appraisal	\$2,460.00	Adm – Assessing – appraisal/tax maps
Roy Beardsley & Williams	\$2,949.00	Legal – Gott v. Board of Appeals
RSU #24	\$ 2,124,168.03	Education , excess tuition
Rudman & Winchell	\$3,047.92	Adm – Legal (Assessing cases)
Sage Software	\$220.49	Adm – Software upgrade
Sargent, Dwight/Gail	\$147.95	Overpayment Refund
Schust, Robert	\$150.00	FD Expense Reimburse
Secretary of State	\$ 70,726.25	Motor Vehicle Registrations
Service Charge-The First NA	\$ 57.00	Checking Account Fees
Sherwin Williams	\$215.93	Parks – Maintenance
Simons, Ronald or Marie	\$100.00	Overpayment Refund
Small Animal Clinic	\$ 34.00	Animal Control – Boarding Fee
Smith, George	\$ 1,820.90	Wages - Fire Chief, Hydrant Plowing
Smith, John	\$350.00	FD Expense Reimburse
Stamps.com	\$1,302.47	Postage – All Departments
State of Maine	\$5,648.35	Payroll Tax, Dog License, DEP Licenses etc
The Knox Company	\$281.00	Adm – Town Hall Knox Box
The UPS Store	\$ 33.97	Solid Waste – Water Testing
Time Warner	\$1,323.81	Adm, Fire Phone, Internet
Towne, Terry	\$1,505.24	Assessor Salary, Mileage
Travis Walls	\$467.40	Overpayment, Refund
Treasurer - Hancock County	\$2,742.44	Public Safety – Dispatching (Hancock RCC)

Vendor	Amount Paid	Item(s)
Treasurer - Hancock County	\$ 105,384.84	County Tax Bill
Trenton Marketplace	\$ 91.85	Fire – Hose testing, Berzinis fire
US Diary	\$ 73.83	Adm – Office Supply
USPS Stamp Fulfillment	\$757.50	Adm- Postage (pre-stamped envelopes)
VanAmringe, John	\$ 49.50	Appeals Board – Mileage
Verizon Wireless	\$990.44	Cell Phones – All Departments
Viking, Inc	\$3,798.90	Roads (Culverts)
Vital Records	\$ 83.60	State Share – Vital Records Sales
Wal-Mart	\$798.10	Adm, Cable TV, Fire – Various purchases
WB Mason	\$944.49	Adm – Office Supplies
Wells Fargo Home Mortgage	\$556.00	General Assistance
WHCA	\$600.00	Social Service Funding
White Sign Co	\$1,170.03	Roads – Street Signs
Wieninger, Fred	\$160.00	Veteran's Memorial (Brick Sales)
World of Flags	\$879.93	Flag Program, Veterans' Memorial Flags
Xpress of Maine	\$ 1,296.04	Town Report Printing
Yesterday's Children	\$300.00	Social Service Funding
Young, Joseph Jr.	\$360.00	FD Expense reimburse
Young, Wendy or Frank	\$ 18.67	Overpayment Refund
Zacchio, Michael	\$ 3.32	Overpayment Refund
Check Totals	\$ 4,221,354.10	

Investment Management Account - General Fund (1-01-02.1)

The town invests cash assets with the First Advisors in government backed instruments and Certificates of Deposit with federally insured banks. The interest on this account is expressed as a net amount as service fees are charged for management of the account. The adjustment line accounts for shifts within the various investment accounts for other funds during the previous fiscal year.

Beginning Balance 7/1/11	\$567,269.55
Deposits	\$1,125,000.00
Adjustments	\$30,026.04
Withdrawals	\$(1,215,000.00)
Net Interest	\$9,568.16
Ending Balance 6/30/12	\$516,863.75

Petty Cash (1-01-09)

The town office maintains a \$200.00 balance in its cash drawers for daily operations. The cash count on June 30, 2012 reconciled to the \$200.00 balance.

Prepaid Property Taxes (1-01-20.00)

Town meeting annually approves acceptance of property tax payments prior to the tax commitment. The balance on June 30, 2012 was \$7,586.69 credited as follows:

Taxpayer Name	Amt Rec'd
Ackley, David	\$617.76
Divirgilio, Philip	\$1,134.30
Hemingway, Charles	\$500.00
Leavitt, James	\$10.00
Longer, Jerry	\$80.00
Racicot, Mary	\$200.00
Richardson, Dianne	\$1,000.00
Richter, Philip/Karen	\$770.92
Schoene, Laura	\$2,500.00
Taylor, Dianna	\$46.01
Wright, Wayne	\$727.70
Total	\$7,586.69

2010-11 Property Taxes Receivable (1-01-20.10)

Balance 7/1/11	\$227.68
Received from CW Hemingway	\$227.68
Balance 6/30/12	\$0.00

2011-12 Property Taxes Receivable (1-01-20.11)

Tax Commitment 7/14/11	\$2,418,432.24
Received from Tax Collector	(\$2,319,499.67)
Abatements	(\$568.10)
Supplements	\$260.30
Foreclosed Properties	(\$1,886.70)
Liens Filed	(\$92,944.72)
Moved to Personal Property Receivable	(\$3,793.35)
Ending Balance	\$0.00

BETE Receivable (1-01-21)

The Business Equipment Tax Exemption program reimburses the town for personal property enrolled in the program as reported on the tax commitment.

Tax Commitment 7/14/11	\$629.09
Received from State of Maine	(\$637.00)
Closed to General Fund	\$7.91
Ending Balance	\$0.00

Personal Property Receivable 2003/04 (1-01-21.03)

Beginning Balance 7/1/11	\$754.60
Received from Crane's Contract Cutting	\$754.60
Ending Balance 6/30/12	\$0.00

Personal Property Receivable 2009/10 (1-01-21.09)

Beginning Balance 7/1/11	\$69.84
Rec'd – W. Haass	(\$62.08)
Written Off – DFS Funding	(\$7.76)
Ending Balance 6/30/12	\$0.00

Personal Property Receivable 2010/11 (1-01-21.10)

Beginning Balance 7/1/11	\$111.36
Rec'd – W. Haass	(\$57.60)
Rec'd – B. Brooks	(\$53.76)
Ending Balance 6/30/12	\$0.00

Personal Property Receivable 2011/12 (1-01-21.11)

The following personal property tax bills remained unpaid on June 30, 2012:

Last Name	First Name	Amount Due
Brooks	Barbara	\$58.90
Fronczak	Adam	\$950.00
Keene	Michael	\$2,755.00
OCE Financial		\$29.45
	Total	\$3,793.35

Homestead Reimbursement Receivable (1-01-22.00)

The State of Maine delayed reimbursement of the Homestead Exemption payment until after June 30, 2012.

Beginning Balance 7/1/11	\$4,718.00
Tax Commitment 7/14/11	\$21,755.00
Received from State of Maine	(\$21,314.00)
Ending Balance*	\$5,159.00

*Rec'd July 17, 2012 from State

Supplemental Property Taxes Receivable (1-01-23.00)

The following amount of property taxes issued in a supplemental bill issued by the Board of Assessors on May 2, 2012 remained unpaid as of June 30, 2012:

Taxpayer	Map	Lot	Amt.
Fisher, Richard	13	36	\$19.40
Fisher, Richard	13	36	\$19.20
Fisher, Richard	13	36	\$19.00
Total			\$57.60

Tax Liens – 2009/10 (1-01-25.09)

Beginning Balance 7/1/11	\$24,015.31
Received prior to Automatic Foreclosure	(\$22,207.69)
Foreclosure – B. Young*	(\$310.40)
Foreclosure – J Mullen**	(\$1,496.22)
Ending Balance	\$0.00

*Property was sold by sealed bid auction to Frank & Wendy Young

**Property was sold back to the former owner for payment of all back taxes, fees & interest

Tax Liens – 2010/11 (1-01-25.10)

The following amounts remained unpaid as of June 30, 2012:

LASTNAME	FIRSTNAME	MI	MAP	LOT	Net Due
*Ahlblad	Lynn		4	24	\$219.68
*Barnes	Jay		16	16	\$338.96
*Barnes	Pauline (estate of)	L	16	7	\$1,402.56
*Blood	Robert	E.	14	52	\$631.68
*Brown	Aaron	C	9	24	\$917.76
*Curtis	Anne Metcalf		3	40	\$454.56
*Damon	Michael	E.	3	9-8	\$790.08
*Day	James	A	4	54-2	\$565.44
*Fickett	David	C	1	44	\$190.36
*raham	Charles	R.	3	10	\$787.20
*Handy	Robert	E.	5	5-1	\$399.53
*Jordan	Richard	D	19	14	\$537.60
*Keene	Alvin	G	11	26	\$370.56
*Kelley	Stephen	E	4	55-4	\$1,466.88
*Mingo	Michelle	R.	6	25-3	\$570.24
*Moala	Semisi	V	5	22-1	\$946.56
*Nasberg	Gerald	A.	7	3	\$47.95
*Norris	Peter		5	1-3	\$955.20
*Ouellette	Pamela	C	14	15-4	\$1,339.20
Ouellette	Pamela	C.	14	15-3	\$685.44
*Pinkham	Russell	L	10	29-6	\$122.96
*Sargent	Philip	E	1	8	\$1,237.44
*Sherwood	Ellen	M.	14	7-3	\$131.46
*St. Pierre	Joanne	J.	9	15-7A	\$1,144.32
*Tallent	Bret	R	1	29-5	\$2,222.40
*Thomas	Tim	M	2	4	\$113.28
*Walker	William	C.	3	10-8	\$1,276.83
Total Due					\$19,866.13

*Paid prior to automatic foreclosure date of December 17, 2012

Tax Liens 2011/12 (1-01-25.11)

LASTNAME	FIRSTNAME	MI	MAP	LOT	Net Tax
Ahlblad	Lynn		4	24	\$2,335.10
Alley	Robert	T.	7	4- 4	\$1,242.60
Alley	Tracy	E	18	16	\$254.11
Arthur	Susan		10	5- 3	\$3,355.40
Barnes	Jay		16	16	\$368.60
Barnes	Estate of Pauline	L	16	7	\$1,387.95
Becker	Ronald	L.	4	41-2	\$632.70
Blood	Robert	E.	14	52	\$625.10
Brooks	Barbara		4	24-2	\$1,479.15
Brown	Aaron	C	9	24	\$1,115.30
Burnett	John	D	12	37-1	\$1,337.12
Callahan	Christine	L	18	11	\$44.15
Clewley	John	K.	16	45	\$627.24
Curtis	Anne Metcalf		3	40	\$1,241.65

LASTNAME	FIRSTNAME	MI	MAP	LOT	Net Tax
Damon	Michael	E.	3	9-8	\$781.85
Day	James	A	4	54-2	\$1,109.60
Dennison	David	E.	10	5-11	\$1,231.83
Des Isles	Doris	M.	2	25-1	\$748.60
Des Isles	Doris	M.	2	25	\$704.90
DesIsles	Doris	M.	14	1	\$461.70
Fennelly	William	P	6	4- B	\$388.37
Fickett	David	C	1	44	\$1,539.95
Frongillo	Douglas	L.	8	4- 1	\$1,694.32
Graham	Charles	R.	3	10	\$779.00
Griffin	Harvey	R.	7	18-1	\$1,267.30
Handy	Robert		5	5-1	\$614.65
Herrick	David	A	20	14-1	\$785.65
Higgins	Susan	T.	4	14- 1	\$1,123.85
Houmiller	Christian	D.	4	58	\$508.25
Hunnewell	James	A.	1	78	\$809.72
Johnson	Carlton		3	25-1	\$2,689.45
Johnston	Dorithy	R	13	44	\$353.61
Jordan	Pamela		9	21	\$1,409.80
Jordan	Richard	D	19	14	\$522.50
Joy	Stephen	E	1	29-4	\$3,506.45
Joy	Steven	E.	4	46	\$554.80
Joy	Steven	E.	4	48	\$697.30
Joy	Steven	E.	4	55-1	\$664.05
Joy	Steven	E.	4	46-10	\$384.75
Joy	Steven	E.	4	46-11	\$386.65
Joy	Steven	E.	4	46-12	\$302.10
Joy	Steven	E.	4	46-13	\$300.20
Joy	Steven	E.	4	46-14	\$305.90
Joy	Steven	E.	4	46-15	\$308.75
Joy	Steven	E.	4	46-16	\$311.60
Joy	Steven	E.	4	46-17	\$826.50
Joy	Steven	E.	4	46-18	\$716.30
Keene	Michael	O	4	41-A	\$793.25
Kelley	Stephen	E	4	55-4	\$1,442.10
King, Inc.	Richard	J.	3	47-2	\$380.00
King, Inc.	Richard	J.	3	47-3	\$454.10
King, Inc.	Richard	J.	3	47-4	\$334.40
Kohlenbush	Heirs of Patricia	A.	2	13	\$1,809.75
Kohlenbush	Heirs of Patricia	A.	6	35	\$859.75
Ladeau	Richard	W.	4	36- 6	\$430.57
Leonard-Johnson	Patricia		1	6-A-1	\$1,398.40
Lockhart	Malerie	J.	5	5-2	\$1,117.20
Luck	J. Alexander		4	44-2	\$389.50
McIntire	Lynda Boynton		1	81-06-01	\$2,031.10
Mingo	Michelle	R.	6	25-3	\$564.30
Moala	Semisi	V	5	22-1	\$959.50

LASTNAME	FIRSTNAME	MI	MAP	LOT	Net Tax
Morley	Martina	T.	5	4-5	\$138.23
Murray	Warren	L.	2	1-2	\$746.70
Nasberg	Gerald	A.	7	3	\$886.35
Norris	Barry		5	1-1	\$1,427.85
Norris	Peter		5	1-3	\$945.25
Ouellette	Pamela	C	14	15-4	\$1,338.55
Ouellette	Pamela	C.	14	15-3	\$678.30
Parlee	Bruce		4	14-14	\$254.61
Pinkham	Russell	L	10	29-6	\$951.90
Pinkham	William		10	29-7	\$27.23
Robbins	Juanita	A.	3	43	\$1,030.25
Rose	Alisha	M	6	1	\$642.20
Ross	Michael	J	4	2	\$570.47
Sandelli	Alfred	J.	14	66	\$201.40
Sandelli	Alfred	J.	14	56	\$508.25
Sargent	Philip	E	1	8	\$1,215.05
Sherwood	Ellen	M.	14	7-3	\$1,324.30
St. Pierre	Joanne	J.	9	15-7A	\$1,150.45
Strum	Amy	R.	10	7-1-A	\$1,689.10
Tallent	Bret	R	1	29-5	\$2,199.25
Thomas	Tim	M	2	4	\$112.10
Tilden	Lori		7	29-2	\$588.39
Tozier	Donald		9	15-3	\$326.80
Walker	William	C.	3	10-8	\$1,451.60
Walker	William	C.	3	14-2	\$106.40
Watts	Beverly		19	4	\$181.54
Whitcomb	Benjamin	B	13	8	\$553.85
Whitcomb	Benjamin	B	13	9-2	\$4,261.70
Zerrien	Richard	A.	7	26	\$84.55
Total					\$83,392.96

Tax Liens were filed on June 14, 2012. Payment in full must be received before December 14, 2013 for the lien to be discharged prior to the automatic foreclosure date.

Tax Acquired Property (1-01-30)

The town acquired two pieces of property due to automatic foreclosure on liens filed in 2010. Both pieces were disposed of in accordance with the town meeting article dealing with disposal. Janet Mullen purchased Map 1 Lot 28-1 for payment of all back taxes, interest and fees. Ms. Mullen had previously owned that property and the transaction was completed prior to April 1, 2012 and remains assessed to her.

The other piece was a piece of land only on Map 12 Lot 46 formerly owned by Edwin, Virginia and Brian Young. The town offered it back to them for back taxes, fees and interest, but there was no response. The property was put up for sealed bid auction and was awarded to Frank and Wendy Young, the highest bidders. The town realized a gain of \$5,391.40 above the back taxes, fees and interest. The transfer took place after April 1, 2012, so the land was tax exempt for the 2012/13 Fiscal Year.

Accounts Receivable (1-01-50)

Name	Description	GL #	Amount	Date Rec'd
MRRA	Recycling Rev	4-01-80	\$169.05	16-Jul-12
State of Maine	Gen'l Assistance	4-01-50.1	\$220.66	23-Jul-12
Rapid Renewal	Excise Tax	4-01-20	\$112.40	3-Jul-12
MRRA	Recycling Rev	4-01-80	\$159.12	13-Aug-12
Municipal Review Cmte	PERC Rebate	5-01-07-01	\$ 3,499.69	17-Aug-12
6/30/12 Total			\$4,160.92	

Demolition Debris Account Receivable (1-01-52)

Name	Amount
Clewley, John K.	\$329.08

Due from Other Funds (1-01-70)

This account represents expenditures on the Marlboro Cemetery made from the town's general fund.

Beginning Balance 7/1/11	\$1,853.51
Mowing FY 2012	\$375.00
Ending Balance 6/30/12	\$2,228.51

Due from Hodgkins Trust (1-01-70.2)

This represents the running balance available to the town for parks or capital projects in the fund left by Leurene Hodgkins.

Beginning Balance 7/1/11	\$4,499.00
From Bar Harbor Trust Services	\$10,194.31
Ending Balance 6/30/12	\$14,693.31

Credit Card Sales Receivable (1-01-80)

The town of Lamoine accepts credit cards for transaction purchases, but the funds are received a few days later than the transaction date. The day of the sale, the credit card amounts are booked as a receivable and when the payment is deposited into the town's checking account, it is credited against that receivable. As of June 30, 2012, \$408.96 was due, and that amount was received on July 5, 2012.

The following funds are held by The First Advisors in interest bearing accounts. The cash balance may vary from the operational fund balance, as once a year the cash balance is adjusted to reflect the audited balance.

Code Enforcement Fund (1-02-01)

Beginning Balance 7/1/11	\$7,292.40
Net Interest	\$113.03
Added from FY 11 Operations	\$4,011.36
Ending Balance 6/30/12	\$11,416.79

Fire Truck Reserve Fund (1-06-01)

Beginning Balance 7/1/11	\$9,546.10
Net Interest	\$133.28
Ending Balance 6/30/12	\$9,679.38

Road Assistance Fund (1-09-01)

Beginning Balance 7/1/11	\$38,084.08
Net Interest	\$507.09
Deduct FY 11 Operations	(\$8,812.50)
Ending Balance 6/30/12	\$29,778.67

Education Capital Reserve (1-10-01)

Beginning Balance 7/1/11	\$9,218.83
Net Interest	\$263.80
Ending Balance 6/30/12	\$9,482.63

Revaluation Reserve (1-13-01)

Beginning Balance 7/1/11	\$74,178.72
Net Interest	\$1,098.59
Appropriated FY 2012	\$10,000.00
Ending Balance 6/30/12	\$85,277.31

Parks Fund (1-14-01)

Beginning Balance 7/1/11	\$6,689.58
Net Interest	\$90.73
Deduct FY 11 Operations	(\$953.99)
Ending Balance 6/30/12	\$5,826.32

Cable TV Fund (1-15-01)

Beginning Balance 7/1/11	\$19,429.04
Net Interest	\$288.13
Add FY 2011 Operations	\$6,037.76
Ending Balance 6/30/12	\$25,754.93

Insurance Deductible Fund (1-16-01)

Beginning Balance 7/1/11	5,227.60
Net Interest	\$74.13
Add FY 11 Operations	\$412.73
Ending Balance 6/30/12	\$5,714.46

Harbor Fund (1-17-01)

Beginning Balance 7/1/11	\$12,027.47
Net Interest	\$171.08
Add from FY 11 Operations	\$1,124.96
Ending Balance 6/30/12	\$13,323.51

Veterans' Memorial Fund (1-18-01)

Beginning Balance 7/1/11	\$5,670.28
Net Interest	\$78.91
Deduct FY 11 Operations	(\$96.36)
Ending Balance 6/30/12	\$5,652.83

Capital Improvements Fund (1-19-01)

Beginning Balance 7/1/11	\$85,401.16
Net Interest	\$1,103.63
Deducted from FY 11 Operations	(\$31,750.00)
Ending Balance 6/30/12	\$54,754.79

Cemetery – East Lamoine 1-20-01.1

Beginning Balance		\$2,419.98
Interest		\$33.85
Ending Balance		\$2,453.83
Lots	Original Amt	w/Interest
Harding/Hodgkins	\$500.00	\$511.22
Huckins, Harding, Harrington & King	\$1,400.00	\$1,431.39
A&H Googins	\$500.00	\$511.22
Total	\$2,400.00	\$2,453.83

Cemeteries – Forest Hill 1-20-01.2

Beginning Balance		\$2,218.28
Interest		\$30.95
Ending Balance		\$2,249.23
Lots	Original Amt	w/Interest
J&E King	\$1,000.00	\$1,022.40
Hodgkins, Coolidge, Clark	\$1,200.00	\$1,226.83
Total	\$2,200.00	\$2,249.23

Cemeteries – Marlboro 1-20-01.3

Beginning Balance		\$9,065.34
Interest		\$126.54
Ending Balance		\$9,191.88
Lots	Original Amt	w/Interest
Percy Bragdon	\$1,977.27	\$7,241.14
R&A Smith	\$500.00	\$1,330.48
Town of Lamoine	\$0.00	\$620.26
Total	\$2,477.27	\$9,191.88

The town holds the above referenced cemetery funds as part of its investment portfolio. Periodically interest income is disbursed to both the Forest Hill Cemetery Association and the East Lamoine Cemetery Association. As of June 30, 2012 there still was no formal organization to administer the Marlboro Cemetery. The town has paid for mowing and other minor maintenance at that cemetery.

Fixed Assets 1-30

In consultation with the town auditors, assets valued at less than \$5,000 were removed from the schedule of fixed asset. The auditors account for depreciation of the assets involving highways. The fixed asset value on June 30, 2012 was reduced by \$179,860.33 due to these changes and now totals \$7,768,921.92.

Land Conservation Fund (1-30-01)

Beginning Balance	\$4,221.11
Addition	\$1,000.00
Interest	\$65.23
Ending Balance	\$5,286.34

Selectmen's Warrant Payable (2-01-01)

Expenditure warrant 27 totaled \$10,920.77 for expenses booked during the fiscal year ending 6/30/12. Selectmen signed this warrant on July 12, 2012.

Accounts Payable (2-01-02)

Vend #	Name	Item	Amount	Date Pd
Cash	Town of Lamoine	Cash over/under	\$3.95	1-Jul-12
ARSEN1	Arsenault, Michael	Animal Control	\$83.53	25-Jul-12
ARSEN1	Arsenault, Michael	Animal Control	\$45.47	25-Jul-12
ARSEN1	Arsenault, Michael	Animal Control	\$16.50	25-Jul-12
PINE01	Pine Tree Waste	Solid Waste Transport	\$2,582.29	31-Jul-12
PINE01	Pine Tree Waste	Recycling Transport	\$1,522.27	31-Jul-12
MCMU01	Richard McMullen	Parks - Mowing	\$55.00	31-Jul-12
MCMU01	Richard McMullen	Salt/Sand Shed Mowing	\$55.00	31-Jul-12
MCMU01	Richard McMullen	Town Hall Mowing	\$100.00	31-Jul-12
MCMU01	Richard McMullen	Storage Garage Mow	\$45.00	31-Jul-12
BHE001	Bangor Hydro	Town Hall	\$192.33	6-Aug-12
BHE001	Bangor Hydro	Streetlights	\$14.53	6-Aug-12
BHE001	Bangor Hydro	Streetlights	\$41.84	6-Aug-12
BHE001	Bangor Hydro	Salt/Sand Shed	\$22.89	6-Aug-12

Vend #	Name	GL #	Amount	Date Pd
BHE001	Bangor Hydro	Fire Station	\$136.08	6-Aug-12
BHE001	Bangor Hydro	Transfer Station	\$20.05	6-Aug-12
WADMA1	James Wadman, CPS	FY 2011 audit	\$3,595.00	2-Aug-12
WAL001	Wal-Mart	Office Supplies	\$34.80	11-Aug-12
BHBT01	Bar Harbor Bank & Trust	Fire Truck Payment	\$7,667.77	7-Aug-12
FOW001	Jay Fowler & Son	Shore Road	\$1,614.00	16-Aug-12
FOW001	Jay Fowler & Son	Gully Brook Rd.	\$100.00	16-Aug-12
FOW001	Jay Fowler & Son	Berry Cove Rd.	\$200.00	16-Aug-12
KOVA01	Jennifer Kovacs	Mileage	\$60.00	8-Aug-12
MAR001	Stuart Marckoon	Mileage	\$28.00	8-Aug-12
Total			\$18,236.30	

Due to Hodgkins Trust (2-01-70.2)

As with the "due from" asset account, these funds have been set aside by the town under the terms of the trust established by Leurene Hodgkins and dedicated for parks or capital improvements. (\$14,693.31)

Due to General Fund (cemetery) (2-20-01)

As with the "due from" asset account, this amount represents the money expended on the Marlboro Cemetery as it has accumulated over several years. (\$2,228.51)

Deferred Property Tax Revenue (2-40-01)

The amount of \$80,922.44 represents the amount of property tax collected in the first two months of FY 2013 deemed usable for FY 2012. This is an annual calculation by the town auditor.

Undesignated Fund Balance (3-01-01)

Beginning Balance 7/1/11	\$363,067.87
Budgeted FY 2012	(\$2,354,096.16)
Operational Impact FY 2012	\$2,361,871.36
Ending Balance 6/30/12	\$370,843.07

Flag Maintenance Fund (3-01-01.62)

Beginning Balance 7/1/11	\$127.54
Appropriation FY 2012	\$400.00
Expenses FY 2012	(\$481.27)
Ending Balance 6/30/12	\$46.27

Code Enforcement Fund (3-02-01)

Beginning Balance 7/1/11	\$11,303.76
Budgeted FY 2012	\$12,105.00
Operational Impact FY 2012	(\$7,772.50)
Ending Balance 6/30/12	\$15,636.26

Education Fund (3-03-01)

Beginning Balance 7/1/11	\$132,157.11
Budget FY 2012	\$2,088,698.30
Operations FY 2012	(\$2,105,271.44)
Ending Balance 6/30/12	\$115,583.97

RSU 24 Withdrawal Fund (3-03-12)

Established 6/13/12	\$15,000.00
Expenditures FY 2012	(\$22.80)
Ending Balance 6/30/12	\$14,977.20

Fire Truck Reserve Fund (3-06-01)

Beginning Balance 7/1/11	\$9,546.10
Income FY 2012	\$133.28
Ending Balance 6/30/12	\$9,679.38

Road Fund (3-09-01)

Beginning Balance 7/1/11	\$59,271.58
Budgeted FY 2012	\$226,755.00
Operational Impact FY 2012	(\$222,990.26)
Ending Balance 6/30/12	\$63,036.32

Education Capital Reserve (3-10-01)

Beginning Balance 7/1/11	\$9,352.06
Revenues FY 2012	\$130.57
Ending Balance 6/30/12	\$9,482.63

Animal Control Fund (3-12-01)

Beginning Balance 7/1/11	\$4,046.95
Budgeted FY 2012	\$600.00
Operational Impact FY 2012	\$593.25
Ending Balance 6/30/12	\$5,240.20

Revaluation Fund (3-13-01)

Beginning Balance 7/1/11	\$74,178.72
Budgeted FY 2012	\$10,000.00
Income FY 2012	\$1,098.59
Ending Balance 6/30/12	\$85,277.31

Parks & Recreation Fund (3-14-02)

Beginning Balance 7/1/11	\$5,735.59
Budgeted FY 2012	\$6,537.86
Operational Impact FY 2012	(\$4,809.17)
Ending Balance 6/30/12	\$7,464.28

Cable TV Fund (3-15-01)

Beginning Balance 7/1/11	\$25,466.80
Budgeted FY 2012	\$0.00
Operations FY 2012	\$7,771.93
Ending Balance 6/30/12	\$33,238.73

Insurance Deductible Fund (3-16-01)

Beginning Balance 7/1/11	\$5,640.33
Income FY 2012	\$74.13
Ending Balance 6/30/12	\$5,714.46

Harbor Fund (3-17-01)

Beginning Balance 7/1/11	\$13,152.43
Operations FY 2012	\$2,322.28
Ending Balance 6/30/12	\$15,474.71

Cemetery Endowments (3-18-01)

Beginning Balance 7/1/11	\$11,850.09
Operations FY 2012	(\$183.66)
Ending Balance 6/30/12	\$11,666.43

Hodgkins Trust Endowments (3-18-01.1/3-19-02)

Beginning Balance 7/1/11	\$4,499.00
Added FY 2012	\$10,194.31
Ending Balance 6/30/12	\$14,693.31

Veterans' Memorial Fund (3-18-02)

Beginning Balance 7/1/11	\$5,573.92
Operations FY 2012	\$268.95
Ending Balance 6/30/12	\$5,842.87

Capital Improvement Fund (3-19-01)

Beginning Balance 7/1/11	\$65,651.16
Budgeted FY 2012	(\$7,000.00)
Operations FY 2012	(\$3,562.65)
Ending Balance 6/30/12	\$55,088.51

Land Conservation Fund

Beginning Balance 7/1/11	\$4,221.11
Added FY 2012	\$1,000.00
Interest FY 2012	\$65.23
Ending Balance 6/30/12	\$5,286.34

Conservation Commission Fund

Beginning Balance 7/1/11	\$277.33
Operations FY 2012	\$173.10
Ending Balance 6/30/12	\$450.43

Fixed Assets Fund (3-30-01)

An explanation the asset account is listed above – the fund balance matches the asset amount of \$7,768,921.92.

Respectfully submitted,

Stuart Marckoon, Treasurer

Independent Auditor's Report

**James W.
Wadman**
Certified Public Accountant

Telephone 207-667-6500
Facsimile 207-667-3636
wadmancpa.com

INDEPENDENT AUDITOR'S REPORT

November 13, 2012

Members of the Board of Selectmen
Town of Lamoine
Lamoine, ME 04605

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Lamoine, Maine as of and for the fiscal year ended June 30, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Lamoine, Maine as of June 30, 2012, and the respective changes in financial position thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 - 6 and 18 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Town of Lamoine, Maine's financial statements as a whole. The introductory section and other supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements. The other supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the

information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Respectfully Submitted,

James W. Wadman, CPA

James W. Wadman, CPA

TOWN OF LAMOINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012

The management of the Town of Lamoine, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2012. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Assets – The assets of the Town exceeded its liabilities at the fiscal year ending June 30, 2012 by \$8,663,183 (presented as "net assets"). Of this amount, \$775,307 was reported as "unrestricted net assets". Unrestricted net assets represent the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Assets – The Town's total net assets decreased by \$223,168 (a 2.5% decrease) for the fiscal year ended June 30, 2012.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2012, the Town's governmental funds reported a combined ending fund balance of \$854,096, a decrease of \$66,164 in comparison with the prior year. Of this total fund balance, \$380,216 represents general unassigned fund balance. This unassigned fund balance represents approximately 13.1% of the total general fund expenditures for the fiscal year.

Long-term Debt:

The Town's total long-term debt obligations decreased \$7,000 (25.0%) during the current fiscal year. There were no new debt obligations issued. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three component's: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. They distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of net assets includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net assets. The statement of activities shows how the Town's net assets changed during the year, regardless of the timing of related cash flows. The government-wide financial statements can be found on pages 7 - 8 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for one category of activity – governmental funds.

The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund

balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 9 - 10 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 11 - 17 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). Required supplementary information can be found on page 18 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Assets

The largest portion of the Town's net assets (89.4%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-like Activities	Total 2012	Total 2011
Current Assets	\$ 971,762	\$ 0	\$ 971,762	\$ 1,004,949
Capital Assets	\$ 7,768,922	\$ 0	\$ 7,768,922	\$ 7,948,782
<i>Total Assets</i>	<i>\$ 8,740,684</i>	<i>\$ 0</i>	<i>\$ 8,740,684</i>	<i>\$ 8,953,731</i>
Current Liabilities	\$ 43,744	\$ 0	\$ 43,744	\$ 27,503
Other Liabilities	\$ 33,757	\$ 0	\$ 33,757	\$ 39,876
Net Assets;				
Invested in Capital Assets	\$ 7,747,922	\$ 0	\$ 7,747,922	\$ 7,920,782
Restricted	\$ 139,955	\$ 0	\$ 139,955	\$ 146,333
Unrestricted	\$ 775,307	\$ 0	\$ 775,307	\$ 819,236
<i>Total Liabilities and Net Assets</i>	<i>\$ 8,740,684</i>	<i>\$ 0</i>	<i>\$ 8,740,684</i>	<i>\$ 8,953,731</i>

An additional portion of the School Department's net assets (1.6%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net assets (8.9%) may be used to meet the government's ongoing obligations to citizens and creditors.

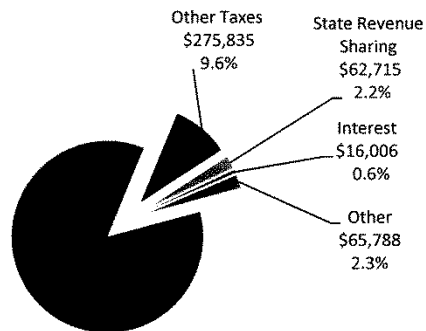
Changes in Net Assets

Governmental activities decreased the Town's net assets by \$223,168. This decrease was primarily due to capital asset depreciation.

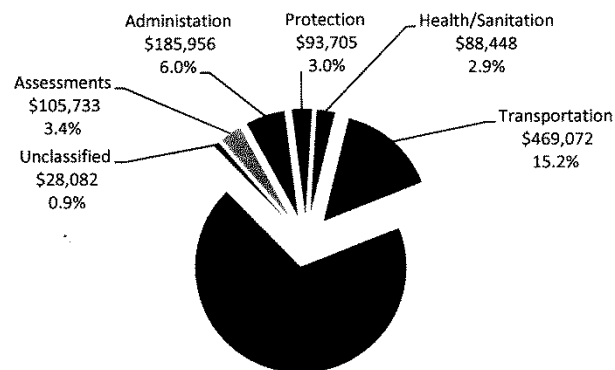
	Governmental Activities	Business-like Activities	Total 2012	Total 2011
<i>Revenues;</i>				
Tax Revenues	\$ 2,727,509	\$ 0	\$ 2,727,509	\$ 2,727,266
Program Revenues	\$ 15,629	\$ 0	\$ 15,629	\$ 15,178
Investments	\$ 16,006	\$ 0	\$ 16,006	\$ 20,690
Revenue Sharing	\$ 62,715	\$ 0	\$ 62,715	\$ 55,153
Other	\$ 50,159	\$ 0	\$ 50,159	\$ 39,086
<i>Total Revenues</i>	<i>\$ 2,872,019</i>	<i>\$ 0</i>	<i>\$ 2,872,019</i>	<i>\$ 2,857,371</i>

<i>Expenses:</i>				
Administration	\$ 185,956	\$ 0	\$ 185,956	\$ 178,206
Protection	\$ 93,705	\$ 0	\$ 93,705	\$ 55,434
Health/Sanitation	\$ 88,448	\$ 0	\$ 88,448	\$ 91,649
Transportation	\$ 469,072	\$ 0	\$ 469,072	\$ 456,813
Education	\$ 2,124,191	\$ 0	\$ 2,124,191	\$ 2,115,117
Unclassified	\$ 28,082	\$ 0	\$ 28,082	\$ 32,659
Assessments	\$ 105,733	\$ 0	\$ 105,733	\$ 105,681
<i>Total Expenses</i>	\$ 3,095,187	\$ 0	\$ 3,095,187	\$ 3,035,559
Changes in Net Assets	\$ (223,168)	\$ 0	\$ (223,168)	\$ (178,187)

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$854,096, a decrease of \$66,164 in comparison with the prior fiscal year. Approximately 44.5 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$16,853 negative variance in real estate and personal property tax revenues. Actual collections were 96.4% of the levy as compared to 97.5% in the prior year. There was an increase in the deferred tax revenue due to this.
- \$5,737 positive variance in all other revenues. This is primarily due to conservative budgeting.
- \$9,452 negative variance in expenditures. This is primarily due to capital projects offset by conservative budgeting, controlled expenditures and overlay.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$18,932,854, net of accumulated depreciation of \$11,163,932, leaving a net book value of \$7,768,922. There were current year additions of \$5,950 for fire department equipment and \$229,210 of road improvements. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on page 16 of this report.

Debt

The Town has total bonded debt outstanding of \$0 and \$21,000 of total outstanding loans that is backed by the full faith and credit of the Town. The outstanding debt had a decrease of \$7,000 during the current fiscal year. Additional information on the Town's long-term debt can be found in Note 6 of the notes to the financial statements on pages 16 - 17 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Lamoine, 606 Douglas Highway, Lamoine, ME 04605.

TOWN OF LAMOINE, MAINE
STATEMENT OF NET ASSETS
JUNE 30, 2012

(Exhibit I)

	<u>Assets</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents		\$52,514
Investments, at Fair Market Value		\$802,080
Accounts Receivable, net of Allowance for Uncollectible Accounts		\$10,058
Taxes and Tax Liens Receivable		\$107,110
<u>Capital Assets</u>		
Land		\$85,288
Other Capital Assets, net of Accumulated Depreciation		\$7,683,634
Total Capital Assets		<u>\$7,768,922</u>
<u>Total Assets</u>		<u>\$8,740,684</u>
	<u>Liabilities</u>	
Accounts Payable		\$36,744
Accrued Compensated Absences		\$19,757
<u>General Obligation Bonds Payable:</u>		
Payable within 1 year		\$7,000
Payable in more than 1 year		<u>\$14,000</u>
<u>Total Liabilities</u>		<u>\$77,501</u>
	<u>Net Assets</u>	
Investment in Capital Assets, net of Related Debt		\$7,747,922
Restricted		\$139,955
Unrestricted		<u>\$775,307</u>
<u>Total Net Assets</u>		<u>\$8,663,183</u>
<u>Total Liabilities and Net Assets</u>		<u>\$8,740,684</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and Changes</u>
<u>Primary Government</u>		<u>Services</u>	<u>Grants</u>	<u>in Net Assets</u>
<u>Governmental Activities</u>				<u>Governmental</u>
				<u>Activities</u>
Administration	\$185,956	\$10,581		(\$175,376)
Protection	\$93,705			(\$93,705)
Health & Sanitation	\$88,448	\$1,918		(\$86,530)
Transportation	\$469,072			(\$469,072)
Education	\$2,124,191			(\$2,124,191)
Unclassified	\$28,082	\$3,130		(\$24,952)
Assessments	\$105,733			(\$105,733)
<u>Total Governmental Activities</u>	<u>\$3,095,187</u>	<u>\$15,629</u>	<u>\$0</u>	<u>(\$3,079,558)</u>
<u>Total Primary Government</u>	<u>\$3,095,187</u>	<u>\$15,629</u>	<u>\$0</u>	<u>(\$3,079,558)</u>
<u>General Revenues:</u>				
Tax Revenues, Including Homestead Exemption				\$2,440,969
Excise Taxes				\$275,835
State Revenue Sharing				\$62,715
Investment Earnings				\$16,006
Interest and Fees on Delinquent Taxes				\$10,705
Other Revenues				\$50,159
<u>Total Revenues</u>				<u>\$2,856,390</u>
<u>Changes in Net Assets</u>				<u>(\$223,168)</u>
<u>Net Assets - Beginning</u>				<u>\$8,886,351</u>
<u>Net Assets - Ending</u>				<u>\$8,663,183</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2012

(Exhibit III)

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
<u>Assets</u>			
Cash On Hand and On Deposit	\$52,514	\$0	\$52,514
Investments, at Fair Market Value	\$788,185	\$13,895	\$802,080
Accounts Receivable	\$10,058	\$0	\$10,058
Property Taxes Due	\$107,110	\$0	\$107,110
Due from Other Funds	\$2,229	\$14,693	\$16,922
<u>Total Assets</u>	<u>\$960,095</u>	<u>\$28,588</u>	<u>\$988,684</u>
<u>Liabilities & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$36,744	\$0	\$36,744
Due to Other Funds	\$14,693	\$2,229	\$16,922
Deferred Tax Revenue	\$80,922	\$0	\$80,922
<u>Total Liabilities</u>	<u>\$132,360</u>	<u>\$2,229</u>	<u>\$134,588</u>
<u>Fund Balance:</u>			
Nonspendable	\$0	\$9,677	\$9,677
Restricted	\$115,584	\$14,693	\$130,277
Committed	\$254,627	\$0	\$254,627
Assigned	\$77,308	\$1,989	\$79,298
Unassigned	\$380,216	\$0	\$380,216
<u>Total Fund Balance</u>	<u>\$827,736</u>	<u>\$26,360</u>	<u>\$854,096</u>
<u>Total Liabilities & Fund Balance</u>	<u>\$960,095</u>	<u>\$28,588</u>	<u>\$988,684</u>
<u>Total Fund Balance - Governmental Funds</u>			<u>\$854,096</u>
<i>Net assets reported for governmental activities in the statement of nets assets are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$7,768,922
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as deferred revenue (a liability) in governmental funds			\$80,922
Some liabilities, including bonds payable and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds			(\$40,757)
<u>Net Assets of Governmental Activities</u>			<u>\$8,663,183</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGESIN FUND BALANCE - GOVERNMENTAL FUNDSFOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<i>General Fund</i>	<i>Permanent Fund</i>	<i>Total Governmental Funds</i>
<u>Revenues:</u>			
Tax Revenues, Including Homestead Reimbursement	\$2,424,233	\$0	\$2,424,233
Excise Taxes	\$275,835	\$0	\$275,835
State Revenue Sharing	\$62,715	\$0	\$62,715
Investment Earnings (Includes Unrealized Gains / Losses)	\$15,814	\$191	\$16,006
Interest and Fees on Delinquent Taxes	\$10,705	\$0	\$10,705
Intergovernmental Revenues	\$6,250	\$0	\$6,250
Other Revenues	\$33,715	\$10,194	\$43,909
<u>Total Revenues</u>	<u>\$2,829,268</u>	<u>\$10,386</u>	<u>\$2,839,654</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
Administration and Planning	\$173,058	\$0	\$173,058
Protection	\$56,516	\$0	\$56,516
Health & Sanitation	\$86,372	\$0	\$86,372
Highways & Bridges	\$94,787	\$0	\$94,787
Education	\$2,124,191	\$0	\$2,124,191
Unclassified	\$22,625	\$375	\$23,000
Assessments and Debt Service	\$112,733	\$0	\$112,733
Capital Outlay	\$235,160	\$0	\$235,160
Total Expenditures	<u>\$2,905,442</u>	<u>\$375</u>	<u>\$2,905,817</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$76,174)</u>	<u>\$10,011</u>	<u>(\$66,164)</u>
<u>Beginning Fund Balances</u>	<u>\$903,910</u>	<u>\$16,349</u>	<u>\$920,259</u>
<u>Ending Fund Balances</u>	<u>\$827,736</u>	<u>\$26,360</u>	<u>\$854,096</u>
<u>Reconciliation to Statement of Activities, changes in Net Assets:</u>			
Net Change in Fund Balances - Above			(\$66,164)
Deferred Revenue			\$16,736
Compensated Absences			(\$880)
Governmental funds report bond proceeds as an Other Financing Source, while repayment of a bond principal is reported as an expenditure.			
This amount represents bond payments			\$7,000
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.			\$235,160
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources.			
Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$415,021)
<u>Changes in Net Assets of Governmental Activities</u>			<u>(\$223,168)</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Lamoine, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Lamoine, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*. The Town is governed under an Administration Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The effect of material interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports deferred revenue on its governmental fund financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Permanent funds are used to account for assets held in perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Assets or Fund Equity

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Investments are carried at fair market value. Income from investments held by the individual funds are recorded in the respective funds as it is earned.

Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased and constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	50
Infrastructure	30-50
Sewer Lines	40
Equipment	5-10

Interfund Receivables and Payables

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability in the governmental fund that will pay it. Vested or accumulated vacation leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrue to employees. In accordance GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

The Town has applied GASB Statement No 54, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to observe constraints imposed upon the use of its resources reported in governmental funds. As such, the Town has identified June 30, 2012 fund balances on the balance sheet as follows:

	General Fund	Permanent Fund	Total
<u>Nonspendable</u>			
Cemetery Trust Principal		\$9,677	\$9,677
<u>Restricted</u>			
Education Fund	\$115,584		\$115,584
Hodgkins Trust		\$14,693	\$14,693
<u>Committed</u>			
Code Enforcement Fund	\$15,636		\$15,636
RSU 24 Withdrawal Fund	\$14,977		\$14,977
Road Fund	\$63,036		\$63,036
Education Capital Fund	\$9,483		\$9,483
Revaluation Fund	\$85,277		\$85,277
Veteran's Memorial Fund	\$5,843		\$5,843
Capital Improvement Fund	\$55,089		\$55,089
Land Conservation Fund	\$5,286		\$5,286
<u>Assigned</u>			
Flag Maintenance Fund	\$46		\$46
Fire Truck Fund	\$9,679		\$9,679
Animal Control Fund	\$5,240		\$5,240
Parks & Recreation Fund	\$7,464		\$7,464
Cable TV Equipment Fund	\$33,239		\$33,239
Insurance Deductible Fund	\$5,714		\$5,714
Harbor Fund	\$15,475		\$15,475

Conservation Commission Fund	\$450		\$450
Cemetery Trust Income		\$1,989	\$1,989
<u>Unassigned</u>	<u>\$380,216</u>		<u>\$380,216</u>
<u>Total Fund Balances</u>	<u>\$827,736</u>	<u>\$26,360</u>	<u>\$854,096</u>

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Board of Selectmen are authorized to make assignments pursuant to their appointment. Committed fund balances are determined based on the need of town meeting votes.

Net Assets

Net assets are required to be classified into three components - invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

Invested in capital assets, net of related debt - This component of net assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net assets consists of restrictions placed on net assets use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulation of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net assets reports \$139,955 of restricted net assets, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$9,677 for the Cemetery Trust Funds. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established. The current amount available for expenditure is \$1,989 from the Cemetery Trust Funds, which is reported as unrestricted net assets in the statement of net assets. The initial endowment principal is reported as part of the restricted net assets in the statement of net assets.

F. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Transaction Account Guarantee Program. Under the program, through December 31, 2012, all noninterest bearing transaction accounts are fully guaranteed by the FDIC for the entire amount in the account. For interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to \$250,000 by the FDIC. Any cash deposits, including certificates of deposit, in excess of the \$250,000 FDIC limits are covered by collateral held in a Federal Reserve pledge account and this no custodial risk exists.

At year end, the carrying value of the Town's deposits was \$52,314 and the bank balance was \$58,179. The Town has no uninsured and uncollateralized deposits as of June 30, 2012.

Investments

At year end, the Town's Governmental Funds investment balances were as follows:

	<i>Fair Market Value</i>	<i>Maturities (yrs)</i>		
		<i>Less than 1 yr</i>	<i>1-5 yrs</i>	<i>Long-term</i>
U.S. Treasury Securities - Agencies	\$201,213	\$0	\$50,494	\$150,719
Money Market	\$32,757	\$32,757	\$0	\$0
Certificates of Deposit	\$568,110	\$212,070	\$356,041	\$0
	<u>\$802,080</u>	<u>\$244,826</u>	<u>\$406,534</u>	<u>\$150,719</u>

Generally, the Town's investing activities are managed under the custody of the Town Treasurer. Investing is performed in accordance with State Statutes. The Town may legally invest in U.S. Government securities and agencies, U.S. Government sponsored agencies and in bank repurchase agreements.

Custodial credit risk - for an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investment securities that are in the possession of an outside party. As a means of limiting its exposure to custodial credit risk, the Town requires that, at the time funds are invested, collateral for repurchase agreements be held in the Town's name by a custodial agent for the term of the agreement and investments in obligations of the United States or its agencies be held by the Federal Reserve.

Interest rate risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short-term investments held by a local institution.

Credit risk - credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/ investments in insured commercial bank, insured credit unions and direct debt securities of the United States Government unless such an investment is expressly prohibited by law.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2011 and committed on July 14, 2011. Interest of 7.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid eight to twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are

recorded as revenue. Accordingly, \$80,922 of the property taxes receivable have been classified as deferred tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2012 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$85,288			\$85,288
<u>Capital assets being depreciated</u>				
Buildings / Improvements	\$649,719	\$5,950		\$655,669
Equipment	\$673,510			\$673,510
Infrastructure	\$17,289,177	\$229,210		\$17,518,387
<u>Total capital assets being depreciated</u>	<u>\$18,612,406</u>	<u>\$235,160</u>	<u>\$0</u>	<u>\$18,847,566</u>
<u>Less accumulated depreciation for</u>				
Buildings	\$239,962	\$14,061		\$254,023
Equipment	\$477,414	\$30,475		\$507,889
Infrastructure	\$10,031,535	\$370,485		\$10,402,020
<u>Total accumulated depreciation</u>	<u>\$10,748,911</u>	<u>\$415,021</u>	<u>\$0</u>	<u>\$11,163,932</u>
<u>Net capital assets being depreciated</u>	<u>\$7,863,494</u>	<u>(\$179,860)</u>	<u>\$0</u>	<u>\$7,683,634</u>
<u>Governmental Activities, Capital Assets, net</u>	<u>\$7,948,782</u>	<u>(\$179,860)</u>	<u>\$0</u>	<u>\$7,768,922</u>

Depreciation expense was charged to functions/programs of the primary government as follows;

<u>Governmental Activities</u>	
Administration	\$1,437
Protection	\$37,189
Health & Sanitation	\$158
Unclassified	\$1,951
Highways, including depreciation of general infrastructure assets	\$374,285
<u>Total Depreciation Expense - Governmental Activities</u>	<u>\$415,021</u>

Note 5 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At June 30, 2012, the offsetting receivable and payable balances were \$16,922. The balances represent amounts due to the general fund for cemetery care and the Hodgkins Trust and is expected to be repaid when the funds are needed.

Note 6 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Lamoine, Maine for the fiscal year ended June 30, 2012:

<u>Long-Term Debt payable at July 1,</u>	<u>\$28,000</u>
Long-Term Debt Issued	\$0
Long-Term Debt Retired	(\$7,000)
<u>Long-Term Debt payable at June 30,</u>	<u>\$21,000</u>

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Lamoine, Maine. Outstanding bonds at June 30, 2012 are as follows:

In August 2009, the Town issued bonds for a fire truck purchase with Bar Harbor Banking & Trust. The bonds were authorized by the Town for \$35,000. The entire amount was borrowed during the fiscal year. The bonds are to be repaid over a 5 year period with interest of 3.19%. The principal balance outstanding at June 30, 2012 is \$21,000.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2013	\$7,000	\$680	\$7,680
2014	\$7,000	\$453	\$7,453
2015	\$7,000	\$298	\$7,298
	<u>\$21,000</u>	<u>\$1,431</u>	<u>\$22,431</u>

Note 7 - Municipal Solid Waste Landfill Closure and Postclosure Care Cost

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site after closure. The Town of Lamoine, Maine has completed the closure of its municipal landfill. The Town will fund any future postclosure monitoring costs on an as needed basis through town meeting appropriations.

Note 8 - Restricted Net Assets

The Town reports restricted net assets totaling \$139,955 on its statements of net assets. These restricted net assets represent the nonspendable and restricted fund balances detailed in the Governmental Fund Balances note above.

Note 9 - Risk Management

The Town of Lamoine, Maine participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for the participation in the respective programs.

The Town is exposed to various risks of loss related to torts, theft of, damage, or destruction of assets, errors or omissions, and natural disasters for which it carries commercial and municipal insurance. Based on the coverage provided by this insurance, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2012.

Note 10 - Pending Litigation

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town of Lamoine, Maine through the date of the audit report.

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

(Exhibit V)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Tax Revenues	\$2,441,086	\$2,441,086	\$2,424,233	(\$16,853)
Excise Taxes	\$278,600	\$278,600	\$275,835	(\$2,765)
State Revenue Sharing	\$62,897	\$62,897	\$62,715	(\$182)
Investment Earnings (Includes Unrealized Losses)	\$15,000	\$15,000	\$15,814	\$814
Interest and Fees on Delinquent Taxes	\$5,000	\$5,000	\$10,705	\$5,705
Intergovernmental Revenues	\$1,500	\$1,500	\$6,250	\$4,750
Other Revenues	\$35,900	\$35,900	\$33,715	(\$2,185)
<u>Total Revenues</u>	<u>\$2,839,983</u>	<u>\$2,839,983</u>	<u>\$2,829,268</u>	<u>(\$10,715)</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
Administration and Planning	\$192,418	\$192,418	\$173,058	\$19,360
Protection	\$56,800	\$56,800	\$56,516	\$284
Health & Sanitation	\$98,388	\$98,388	\$86,372	\$12,016
Highways & Bridges	\$81,215	\$81,215	\$94,787	(\$13,572)
Education	\$2,122,595	\$2,122,595	\$2,124,191	(\$1,596)
Unclassified	\$23,595	\$23,595	\$22,625	\$970
Assessments & Debt Service	\$175,039	\$175,039	\$112,733	\$62,307
Capital Outlay	\$145,540	\$145,540	\$235,160	(\$89,620)
<u>Total Expenditures</u>	<u>\$2,895,590</u>	<u>\$2,895,590</u>	<u>\$2,905,442</u>	<u>(\$9,852)</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$55,607)</u>	<u>(\$55,607)</u>	<u>(\$76,174)</u>	<u>(\$20,567)</u>
<u>Beginning Fund Balances</u>	<u>\$903,910</u>	<u>\$903,910</u>	<u>\$903,910</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$848,303</u>	<u>\$848,303</u>	<u>\$827,736</u>	<u>(\$20,567)</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE

(Exhibit A-1)

SCHEDULE OF DEPARTMENTAL OPERATIONS (NON-CONTINUING ACCOUNTS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Department</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Administration;</u>			
General Government	\$169,513	\$164,328	\$5,185
Planning Board	\$800	\$363	\$437
	<u>\$170,313</u>	<u>\$164,692</u>	<u>\$5,621</u>
<u>Protection;</u>			
Public Safety	\$56,800	\$56,516	\$284
	<u>\$56,800</u>	<u>\$56,516</u>	<u>\$284</u>
<u>Health & Sanitation;</u>			
Solid Waste	\$97,788	\$85,503	\$12,285
Dump Closing	\$0	\$1,463	(\$1,463)
	<u>\$97,788</u>	<u>\$86,965</u>	<u>\$10,823</u>
<u>Unclassified;</u>			
Appeals & Charities	\$8,629	\$8,629	\$0
Library Contract	\$7,990	\$7,990	\$0
Shellfish Program	\$3,000	\$3,000	\$0
	<u>\$19,619</u>	<u>\$19,619</u>	<u>\$0</u>
<u>Assessments and Debt Service;</u>			
County Tax	\$105,385	\$105,385	\$0
Fire Truck Debt	\$7,700	\$7,668	\$32
Overlay	\$62,274	\$0	\$62,274
	<u>\$175,359</u>	<u>\$113,053</u>	<u>\$62,307</u>
<u>TOTALS</u>	<u><u>\$519,879</u></u>	<u><u>\$440,845</u></u>	<u><u>\$79,035</u></u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$371,758
<u>Additions:</u>		
Lapsed Accounts (Exhibit A-1)	\$79,035	
Supplemental Taxes	\$459	
Increase in Fair Market Value of Investments	\$683	
Delinquent Tax Interest (Net of Appropriation)	\$5,705	
Fees Collected (Net of Appropriation)	\$7,790	
State Revenues (Net of Appropriation)	\$4,568	
Other Revenues (Net of Appropriation)	\$4,625	
<u>Total Additions</u>		\$102,865
<u>Reductions:</u>		
Appropriations from Unassigned Fund Balance	\$55,607	
Increase in Deferred Tax Revenues (Note 3)	\$16,736	
RSU 24 Withdrawal Proceeds	\$15,000	
Excise Taxes (Net of Appropriation)	\$2,765	
Investment Earnings (Net of Appropriation)	\$3,723	
Abatements Granted	\$576	
<u>Total Reductions</u>		\$94,407
<u>Ending Unassigned Fund Balance</u>		<u><u>\$380,216</u></u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

(Exhibit A-3)

<u>Taxable Valuation:</u>		
Land and Buildings	\$251,657,600	
Personal Property	\$2,914,215	
<u>Total Taxable Valuation</u>		\$254,571,815
<u>Rate per \$1 Valuation</u>		<u>\$0.0095</u>
<u>Tax Commitment</u>		\$2,418,432
<u>Collections and Adjustments:</u>		
Cash Collections	\$2,331,399	
Supplementals	(\$721)	
Abatements on Commitment	\$568	
<u>Total Collections and Adjustments</u>		<u>\$2,331,246</u>
<u>Uncollected Taxes June 30, 2012</u>		<u><u>\$87,186</u></u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF RESERVES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Balance 7/1/2011	Investment Earnings (Net of Fees)	Appropriated to Reserves	Revenues	Total Available	Appropriated from Reserves	Expenditures	Balance 6/30/2012
<u>General Administration:</u>								
Code Enforcement	\$11,304	\$113	\$20,005	\$10,581	\$42,002	\$7,900	\$18,466	\$15,636
Revaluation	\$74,179	\$1,099	\$10,000	\$0	\$85,277	\$0	\$0	\$85,277
Flag Maintenance	\$128	\$0	\$400	\$0	\$528	\$0	\$481	\$46
Insurance Deductible	\$5,640	\$74	\$0	\$0	\$5,714	\$0	\$0	\$5,714
	<u>\$91,250</u>	<u>\$1,286</u>	<u>\$30,405</u>	<u>\$10,581</u>	<u>\$133,522</u>	<u>\$7,900</u>	<u>\$18,947</u>	<u>\$106,674</u>
<u>Public Safety:</u>								
Fire Truck	\$9,546	\$133	\$0	\$0	\$9,679	\$0	\$0	\$9,679
	<u>\$9,546</u>	<u>\$133</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,679</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,679</u>
<u>Health & Sanitation:</u>								
Animal Control	\$4,047	\$0	\$2,000	\$1,918	\$7,965	\$1,400	\$1,325	\$5,240
	<u>\$4,047</u>	<u>\$0</u>	<u>\$2,000</u>	<u>\$1,918</u>	<u>\$7,965</u>	<u>\$1,400</u>	<u>\$1,325</u>	<u>\$5,240</u>
<u>Highways & Bridges:</u>								
Road Fund	\$59,272	\$507	\$277,155	\$24,496	\$361,430	\$50,400	\$247,993	\$63,036
	<u>\$59,272</u>	<u>\$507</u>	<u>\$277,155</u>	<u>\$24,496</u>	<u>\$361,430</u>	<u>\$50,400</u>	<u>\$247,993</u>	<u>\$63,036</u>
<u>Education:</u>								
Education Fund	\$132,157	\$0	\$2,107,595	\$0	\$2,239,752	\$0	\$2,124,168	\$115,584
RSU 24 Withdrawal	\$0	\$0	\$15,000	\$0	\$15,000	\$0	\$23	\$14,977
Education Capital	\$9,352	\$131	\$0	\$0	\$9,483	\$0	\$0	\$9,483
	<u>\$141,509</u>	<u>\$131</u>	<u>\$2,122,595</u>	<u>\$0</u>	<u>\$2,264,235</u>	<u>\$0</u>	<u>\$2,124,191</u>	<u>\$140,044</u>
<u>Unclassified:</u>								
Harbor	\$13,152	\$171	\$0	\$3,130	\$16,454	\$0	\$979	\$15,475
Capital Improvement	\$65,651	\$1,104	\$5,000	\$0	\$71,755	\$12,000	\$4,666	\$55,089
Cable Television	\$25,467	\$288	\$5,000	\$11,952	\$42,707	\$5,000	\$4,468	\$33,239
Parks & Recreation	\$5,736	\$91	\$9,976	\$1,425	\$17,227	\$0	\$9,763	\$7,464
Veteran's Memorial	\$5,574	\$79	\$0	\$465	\$6,118	\$0	\$275	\$5,843
Conservation Commission	\$277	\$0	\$0	\$297	\$574	\$0	\$124	\$450
Land Conservation	\$4,221	\$65	\$1,000	\$0	\$5,286	\$0	\$0	\$5,286
	<u>\$120,078</u>	<u>\$1,798</u>	<u>\$20,976</u>	<u>\$17,268</u>	<u>\$160,120</u>	<u>\$17,000</u>	<u>\$20,274</u>	<u>\$122,846</u>
Total Reserves	<u>\$425,702</u>	<u>\$3,854</u>	<u>\$2,453,131</u>	<u>\$54,263</u>	<u>\$2,936,951</u>	<u>\$76,700</u>	<u>\$2,412,731</u>	<u>\$447,520</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

(Exhibit A-5)

Revenues:

Property Taxes, Including Homestead Exemption	\$2,440,187
Excise Taxes	\$278,600
State Revenue Sharing	\$62,897
Local Road Assistance	\$20,400
Investment Interest	\$15,000
Interest on Delinquent Taxes	\$5,000
Code Enforcement Fees	\$7,900
Lease Income	\$12,000
Animal Control Fees	\$1,400
General Assistance Reimbursements	\$1,500
RSU 24 Withdrawal Proceeds	\$15,000
Other Revenues	\$9,799

Fund Balance Appropriations:

Road Reserve	\$30,000
Capital Improvement Fund	\$12,000
Undesignated Fund Balance	\$55,607

Total Fund Balance Appropriations

\$97,607

Total Revenues

\$2,967,290

Expenditures:

Administration and Planning	\$200,318
Protection	\$56,800
Health & Sanitation	\$99,788
Highways & Bridges	\$277,155
Education	\$2,122,595
Unclassified	\$35,595
Assessments & Debt Service	\$175,039

Total Expenditures

\$2,967,290

RSU 24 Superintendent's Report

Regional School District #24 serves children in twelve Hancock County communities. The district provides the educational services for ten schools and 2500 students including general administration, centralized business services, food service and special education programming. The district employs 550 local citizens in a full range of professional and support positions. Funding for the district comes from several sources. State funding, determined by an Essential Programs and Services formula, bases state aid on local property valuations and the number of resident students. RSU #24 received \$8,881,710 in state funding for the present fiscal year accounting for 24.5% of our \$36,181,006 budget. The Town of Lamoine contributed 8% of the local cost of education. This was a decrease of \$13,328 over the previous year's contribution. In addition to these sources, the district receives federal funding for several categories of services and also takes every opportunity to apply for grant funding to supplement educational programming.

In its fourth year of operation, Regional School Unit #24 has demonstrated significant cost savings over the previous administrative units that served our twelve communities. Compared to the total budget figures for 2008-2009, the year preceding the formation of the district, RSU #24 has trimmed annual education costs for this year by more than \$1,500,000 when allowance is made for the new state funded debt service. Considerable savings have been realized in system administration, instruction, and transportation. Food service has shown decreased costs of \$272,000 per year. In special education, even with expansion of specialized programs for students, the savings are more than \$650,000 annually. System administration costs are \$204,000 less per year.

RSU #24 provides for the education of 166 students who reside in Lamoine. Twenty-six secondary students attend Ellsworth High School. Lamoine Consolidated School has an enrollment of ninety-five students in grades kindergarten through eight. Presently seven Lamoine students attend other RSU #24 elementary schools. Thirty-eight students, mostly at the secondary level, attend schools outside the district on a tuition basis.



At Lamoine Consolidated School the staff has set uniform behavioral expectations at all grade levels and is offering academic support programs to students in grades 3-8 twice weekly to promote achievement in mathematics and reading. State test results in reading and mathematics remain strong. In the area of writing, a district wide initiative to strengthen student performance has

engaged the staff in development of clear grade level expectations for student writing. New social studies materials have been recently added to the curriculum. Presently the district is in the process of selecting updated mathematics programs for students at all grade levels.

The staff has implemented a new hands-on science curriculum in grades 6-8. The students have found these standards-based experiences very engaging. Two eighth grade students presented their learning at a meeting of the Local Advisory Committee. This was videotaped and is showing on the Lamoine cable channel.



This fall Lamoine Consolidated School held student-led conferences. Student work was saved in portfolios, selected pieces were shared and discussed with parents during our scheduled teacher conferences. Parents, students and teachers all enjoyed this way of talking about student learning.



Technology is receiving a focus in our school. A district technology integrator has worked with fourth grade students on a unit on the United States and is assisting with dinosaur study in second grade. With the help of the technology integrator the school has launched a newly designed website. This webpage provides a nice forum for connecting with parents and community members.

The Lamoine Consolidated School robotics team coached by the Principal, Ann McCann, finished second in robot performance at the state robotics meet. This was a fabulous event for participants and their parents. Placing second was an honor given the high level of competition.

Thank you to the many community volunteers who support our students and programs through assisting in our schools, helping with fundraising for our student activities and attending our many school events. The educational experience for our students is enriched through your efforts.

Suzanne B. Lukas
Superintendent RSU #24

RSU 24 Withdrawal Committee Report

In June, Lamoine citizens voted to establish the Lamoine RSU Withdrawal Committee to create an agreement with our new school district (RSU 24) for the Town to withdraw from the district. The Committee was appointed by the RSU Board Chair on July 10. Its members are: Brett Jones, Chair; Doug Stewart, Secretary; Gary McFarland; and Gordon Donaldson.

Over the past six months, the Committee has met with the RSU 24 Board of Directors to create a plan for the Town to be independent and run its own school. The agreement between the Committee and the Board is required by the state. We must negotiate how finances, contracts, and school property will be transferred and how the Town will provide high-quality education to our children in the future. The negotiation process has been slow, as Ellsworth and Hancock are also seeking to withdraw from the RSU.

The Committee expects to reach agreement with the RSU in February. The plan then must be approved by the Commissioner of Education. After that, the Town will be asked to approve the plan by referendum vote, most likely in May or June. If the Town votes to withdraw, Lamoine would once again elect our own School Committee, raise our own education budget, and make all decisions. Withdrawal from the RSU would occur June 30, 2014.

*Brett Jones, Gordon Donaldson, Gary McFarland, Doug Stewart
(The RSU 24 Withdrawal Committee)*

Letter from US Senator Susan Collins

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

It is a privilege to represent Maine in the United States Senate, and I am deeply grateful for the trust the people of Maine have placed in me. Public service is a responsibility I take seriously. In 2012, I reached a milestone by casting my 5,000th consecutive roll-call vote. I have never missed a single roll-call vote, a record unique among current Senators.

As we enter 2013, the economy and jobs remain my top priorities. As a senior member of the Defense Appropriations subcommittee, I am committed to keeping our nation secure and our skilled defense workers on the job. I secured funding to increase the shipbuilding programs at Bath Iron Works and advance essential modernization projects at the Portsmouth Naval Shipyard. I was honored to receive the Navy League's Congressional Sea Services Award for 2012 as the leading advocate for our maritime services and US shipbuilding.

Maine's economic future recently received a boost with significant federal funds for deep-water, offshore wind energy research and development at the University of Maine and in private sector firms. Maine has some of the strongest and most consistent winds off our coast, and we have some of the world's leading researchers. These funds will help Maine be a world leader in developing this clean, renewable energy source, ultimately resulting in the creation of thousands of good-paying jobs for our state.

As a leader on the Transportation Appropriations Subcommittee, I am also working to ensure that investments are made in our transportation infrastructure. Early last year, construction began on a modern, safe, and efficient replacement for the Memorial Bridge at Kittery, a project for which I worked to secure funding. Working with the State Department of Transportation, I also secured federal funding to replace the aging Martin Memorial Bridge in Rumford and the decrepit Richmond-Dresden Bridge. In 2013, I will continue to seek funding for improvements in our roads and bridges to make traveling safer and more efficient for our citizens and to facilitate commerce. It is also gratifying to see the heaviest trucks on the Interstates where they belong rather than on our downtown streets and country roads. This is the result of a law I authored in 2011.

Maine's environment is critical to our economy and the health of our residents. I opposed efforts in 2012 that would have weakened the landmark Clean Air Act and would have exposed our state to emissions from coal-fired power plants elsewhere. At the same time, I have continued to work with a bipartisan group of Senators to ensure that federal regulations on industrial boilers

protect our environment without imposing onerous burdens on our forest-products industry and other manufacturers.

Many Mainers contacted me last year to express concern about the Postal Service, which is essential to our economy and our way of life. Last year, the Senate approved legislation I co-authored to help put the Postal Service on a sound financial footing since it has been losing billions of dollars. Although the House failed to act on our bill, the Postal Service has heeded my requests to keep open the vital mail processing center in Hampden. I will continue to work to ensure that all Mainers, regardless of the size of their communities, have access to the postal services upon which they rely.

As the daughter of a World War II veteran wounded in combat, I know how important quality, accessible health care is for our veterans. This past year, I worked to ensure that our rural veterans' health care facilities are fully staffed and to strengthen our Veterans' Homes. Federal health agencies also began an investigation into whether Maine veterans were exposed to toxic defoliant chemicals while training at Gagetown, New Brunswick.

With shortages of medications putting patients at risk, I co-sponsored legislation to encourage manufacturers to report anticipated production problems to help avert shortages. Through this voluntary approach, more than 200 potentially life-threatening shortages were prevented last year.

While Congress averted a huge increase in tax rates for middle-income American families and small businesses, there remains a lot of work to be done to reduce our unsustainable \$16.4 trillion debt. It is essential that we do so in a responsible way, but that Washington stop delaying decisions that will help shape our economy and future prosperity.

I remain committed to doing all that I can to address your community's concerns in 2013. If I may be of assistance to you in any way, I encourage you to contact my state office in your area.

Sincerely,



Susan M. Collins
United States Senator

Report from State Senator Brian Langley



Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate for a second term, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region.

Looking back at the results of the past two-year session, I am proud of the work accomplished by lawmakers during an extremely difficult fiscal climate. We increased state funding to local schools, brought solvency to the retiree pension system, created more transparency and accountability within state agencies, and paid back our local hospitals millions of dollars. More importantly, we improved Maine's business climate. According to the 2012 CNBC annual ranking of America's top states for business, Maine climbed five spots from the previous year. The improvements made in education funding and test scores, the state's cost of doing business, infrastructure and transportation, and business friendliness all led to this higher ranking. It is imperative that we do not roll back the steps taken during the 125th Legislature that helped set us on the course toward a brighter future.

Lawmakers have a great deal of work on their plates when the session kicks into full swing in January. The most daunting task will be addressing a shortfall of more than \$100 million within the Department of Health and Human Services and its MaineCare program. We must also address a \$35 million revenue shortfall in the budget that ends June 30 and a projected \$880 million gap in the next two-year budget.

Maine continues to be hampered by high energy costs and an aging population. It is a priority of mine to find a way to lower energy costs to help preserve the jobs we have in our state and to encourage new job growth. Maine has the oldest population in the nation. We must work in Augusta to pass legislation that will help grow our economy so that our youth can find opportunities here at home to work and live. Until we address these issues, Maine will continue to lag behind other states.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my assistance in navigating the state bureaucracy. I would be happy to help in any way that I can. I may be reached in Augusta at 287-1505 or by e-mail at langley4legislature@myfairpoint.net.

Sincerely,

Brian D. Langley
State Senator

Proposed 2013/14 Budget

<i>Budget Committee Recommendation</i>	2012-13 Actual	2012-13 Approved	2013-14 Proposed	Increase/ (Decrease)	% Inc/Dec
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Administration (Article 15)

Salaries

Selectman Chair	\$800.00	\$1,600.00	\$1,600.00	\$0.00	0.00%
Selectman 2	\$500.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Selectman 3	\$265.63	\$1,000.00	\$1,000.00	\$0.00	0.00%
Selectman 4	\$500.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Selectman 5	\$500.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Adm. Asst	\$30,400.00	\$51,300.00	\$55,900.00	\$4,600.00	8.97%
Benefits	\$9,091.57	\$13,840.00	\$15,420.32	\$1,580.32	11.42%
Clerk/Tax Collector	\$17,765.34	\$29,800.00	\$30,660.00	\$860.00	2.89%
Assistant Clerk/Tax Collector	\$1,820.00	\$0.00	\$1,260.00	\$1,260.00	100.00%
Assessor Chair	\$800.00	\$1,600.00	\$1,600.00	\$0.00	0.00%
Assessor 2	\$750.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Assessor 3	\$750.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Health Officer	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
Reg. of Voters	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Election Workers	\$290.00	\$1,160.00	\$1,000.00	-\$160.00	-13.79%
Total Salaries	\$64,332.54	\$106,400.00	\$114,540.32	\$8,140.32	7.65%

Administrative Expenses

Electricity	\$1,231.74	\$3,000.00	\$2,600.00	-\$400.00	-13.33%
Machine Maint.	\$0.00	\$900.00	\$900.00	\$0.00	0.00%
Travel/Education	\$1,996.00	\$3,800.00	\$3,700.00	-\$100.00	-2.63%
Postage	\$1,475.45	\$1,900.00	\$1,800.00	-\$100.00	-5.26%
Office Supplies	\$1,004.29	\$2,250.00	\$2,200.00	-\$50.00	-2.22%
Advertising	\$0.00	\$550.00	\$550.00	\$0.00	0.00%
Telephone	\$599.93	\$900.00	\$900.00	\$0.00	0.00%
Lien Costs	\$935.50	\$2,300.00	\$4,200.00	\$1,900.00	82.61%
Lien Costs - Wages	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Heating Oil	\$2,496.34	\$3,000.00	\$4,000.00	\$1,000.00	33.33%
Dues/Memberships	\$2,658.23	\$2,600.00	\$2,700.00	\$100.00	3.85%
Banking Costs	\$31.95	\$75.00	\$75.00	\$0.00	0.00%
Tax Maps	\$1,975.00	\$2,400.00	\$2,200.00	-\$200.00	-8.33%
Books & Publications	\$63.00	\$250.00	\$250.00	\$0.00	0.00%
Records Preservation	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Legal Fees	\$3,752.69	\$3,000.00	\$5,000.00	\$2,000.00	66.67%
Other Election Costs	\$503.67	\$150.00	\$150.00	\$0.00	0.00%
Audit	\$3,705.00	\$3,705.00	\$3,850.00	\$145.00	3.91%
Assessing-Appraisal	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
Assessing - Quarter Review	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Town Report & Meeting Exp.	\$0.00	\$1,400.00	\$1,400.00	\$0.00	0.00%
Miscellaneous	\$0.00	\$150.00	\$150.00	\$0.00	0.00%
Newsletter	\$717.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Sales Tax	\$14.84	\$25.00	\$25.00	\$0.00	0.00%
Total Expenses	\$23,160.63	\$37,355.00	\$41,650.00	\$4,295.00	11.50%

Budget Committee Recommendation	2012-13 Actual	2012-13 Approved	2013-14 Proposed	Increase/ (Decrease)	% Inc/Dec
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Insurances

FICA-Town Share	\$4,476.74	\$9,448.48	\$9,087.97	-\$360.51	-3.82%
Medicare - Town Share	\$1,046.98	\$2,092.29	\$2,125.41	\$33.13	1.58%
Property & Casualty	\$5,778.00	\$7,000.00	\$6,800.00	-\$200.00	-2.86%
Public Officials	\$3,079.00	\$3,300.00	\$3,300.00	\$0.00	0.00%
Workers Comp	\$1,874.30	\$3,300.00	\$2,500.00	-\$800.00	-24.24%
Volunteer Coverage	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
Unemployment	\$386.00	\$900.00	\$900.00	\$0.00	0.00%
Deductible Fund	\$750.00	\$750.00	\$500.00	-\$250.00	-33.33%
Total Insurance	\$17,391.02	\$26,990.77	\$25,413.38	-\$1,577.38	-5.84%

Equipment

Hardware/Software	\$59.00	\$600.00	\$750.00	\$150.00	25.00%
Other	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
Total Equipment	\$59.00	\$800.00	\$950.00	\$150.00	18.75%

Town Hall Maintenance

Furnace Maint.	\$199.00	\$250.00	\$275.00	\$25.00	10.00%
Lighting	\$21.99	\$75.00	\$75.00	\$0.00	0.00%
General Maint.	\$218.76	\$300.00	\$300.00	\$0.00	0.00%
Grounds	\$350.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Keys & Locks	\$0.00	\$0.00	\$200.00	\$200.00	0.00%
Other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Plumbing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Maint.	\$789.75	\$2,125.00	\$2,350.00	\$225.00	10.59%
TOTAL ADMINISTRATION	\$106,056.84	\$176,670.77	\$189,403.70	\$12,732.94	7.21%

SOCIAL SERVICES (Article 21)

American Red Cross-E.ME	\$600.00	\$600.00		-\$600.00	-100.00%
Child & Family Opportunities	\$600.00	\$600.00	\$400.00	-\$200.00	-33.33%
Down East AIDS Network	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Downeast Horizons	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
EAAA	\$250.00	\$250.00		-\$250.00	-100.00%
Emmaus Homeless Shelter	\$400.00	\$400.00		-\$400.00	-100.00%
FIA-Community Connection	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
The Grand Auditorium	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Eastern Maine Home Care	\$579.00	\$579.00	\$579.00	\$0.00	0.00%
Hospice of Hancock County	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Lamoine Historical Society	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Loaves & Fishes Food Pantry	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Me. Coast Hospital	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Open Door Recovery Center	\$600.00	\$600.00		-\$600.00	-100.00%
WHCA	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
WIC Clinic	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Yesterday's Children	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
Total	\$9,329.00	\$9,329.00	\$7,279.00	-\$2,050.00	-21.97%

Ellsworth Library (Article 23)	\$5,882.00	\$5,882.00	\$7,128.00	\$1,246.00	21.18%
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<i>Budget Committee Recommendation</i>	2012-13 Actual	2012-13 Approved	2013-14 Proposed	Increase/ (Decrease)	% Inc/Dec
County Tax	\$108,209.10	\$108,209.10	\$107,000.00	-\$1,209.10	-1.12%

PUBLIC SAFETY (Article 24)
Fire Department

Chief's Salary	\$1,400.00	\$1,400.00	\$1,500.00	\$100.00	7.14%
Personnel Reimbursements	\$7,400.00	\$8,500.00	\$7,200.00	-\$1,300.00	-15.29%
Electricity	\$786.79	\$2,000.00	\$1,800.00	-\$200.00	-10.00%
Water	\$250.00	\$250.00	\$250.00	\$0.00	0.00%
Telephone	\$398.16	\$700.00	\$700.00	\$0.00	0.00%
Heating Oil	\$4,211.46	\$4,300.00	\$6,000.00	\$1,700.00	39.53%
Truck Maintenance	\$3,808.80	\$3,000.00	\$3,500.00	\$500.00	16.67%
Pump Maintenance	\$558.00	\$2,000.00	\$3,000.00	\$1,000.00	50.00%
Body Work	\$0.00	\$50.00	\$50.00	\$0.00	0.00%
Rescue Boat Maintenance	\$377.79	\$500.00	\$500.00	\$0.00	0.00%
Radio Maintenance	\$215.00	\$500.00	\$500.00	\$0.00	0.00%
Equipment Maintenance	\$642.39	\$600.00	\$600.00	\$0.00	0.00%
Lights & Batteries	\$185.37	\$200.00	\$200.00	\$0.00	0.00%
Station Supplies	\$319.90	\$200.00	\$300.00	\$100.00	50.00%
Hand Tools	\$0.00	\$150.00	\$150.00	\$0.00	0.00%
First Aid	\$0.00	\$150.00	\$150.00	\$0.00	0.00%
Inoculation Prg.	\$705.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Respiratory Fit Testing	\$0.00	\$1,000.00	\$1,500.00	\$500.00	50.00%
Station Repairs	\$165.54	\$1,000.00	\$1,000.00	\$0.00	0.00%
Hydrants	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Gas & Diesel	\$553.77	\$1,200.00	\$1,500.00	\$300.00	25.00%
Extinguishers	\$176.00	\$200.00	\$200.00	\$0.00	0.00%
Oil & Fluids	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Foam	\$0.00	\$400.00	\$800.00	\$400.00	100.00%
Air Pack Maint.	\$221.00	\$1,200.00	\$1,500.00	\$300.00	25.00%
Fire Prevention	\$0.00	\$50.00	\$50.00	\$0.00	0.00%
Dues & Memberships	\$86.00	\$600.00	\$450.00	-\$150.00	-25.00%
Training	\$1,236.30	\$1,500.00	\$1,500.00	\$0.00	0.00%
Other	\$13.94	\$100.00	\$100.00	\$0.00	0.00%
Attack Hose/Nozzles	\$0.00	\$800.00	\$800.00	\$0.00	0.00%
Supply Hose	\$42.18	\$600.00	\$600.00	\$0.00	0.00%
Turnout Gear	\$3,220.29	\$2,500.00	\$2,500.00	\$0.00	0.00%
Truck/Ladder/hose Testing	\$21.02	\$2,450.00	\$2,500.00	\$50.00	2.04%
Total Fire	\$26,994.70	\$39,900.00	\$43,200.00	\$3,300.00	8.27%
Ambulance	\$11,586.25	\$12,415.50	\$12,415.50	\$0.00	0.00%
Dispatching	\$2,923.64	\$2,950.00	\$3,200.00	\$250.00	8.47%
Animal Control	\$1,392.11	\$1,750.00	\$1,500.00	-\$250.00	-14.29%
TOTAL PUBLIC SAFETY	\$42,896.70	\$57,015.50	\$60,315.50	\$3,300.00	5.79%

Budget Committee Recommendation	2012-13 Actual	2012-13 Approved	2013-14 Proposed	Increase/ (Decrease)	% Inc/Dec
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WASTE DISPOSAL (Article 27)

Labor	\$6,245.18	\$10,740.60	\$11,100.00	\$359.40	3.35%
PERC	\$23,004.02	\$34,000.00	\$34,000.00	\$0.00	0.00%
Transportation	\$15,493.74	\$31,917.10	\$31,925.00	\$7.90	0.02%
Maintenance	\$972.85	\$1,000.00	\$1,200.00	\$200.00	20.00%
Electricity	\$193.56	\$350.00	\$350.00	\$0.00	0.00%
Telephone	\$107.61	\$180.00	\$180.00	\$0.00	0.00%
Other	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Hazardous Waste	\$428.85	\$750.00	\$600.00	-\$150.00	-20.00%
Demolition Debris	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
DEP Permits	\$417.00	\$450.00	\$450.00	\$0.00	0.00%
Septic Sludge	\$800.00	\$800.00	\$800.00	\$0.00	0.00%
Recycling Contract	\$7,474.19	\$15,700.00	\$15,600.00	-\$100.00	-0.64%
Dump Closing/Monitoring	\$0.00	\$5,000.00	\$2,500.00	-\$2,500.00	-50.00%
Total Solid Waste/Recycling	\$55,137.00	\$101,187.70	\$99,005.00	-\$2,182.70	-2.16%

Code Enforcement / Planning (Article 20)

Salary	\$8,427.00	\$17,550.00	\$13,900.00	-\$3,650.00	-20.80%
Deputy Wages	\$0.00	\$575.00	\$200.00	-\$375.00	-65.22%
Supplies/Printing	\$0.00	\$150.00	\$150.00	\$0.00	0.00%
Mileage	\$137.00	\$600.00	\$450.00	-\$150.00	-25.00%
Legal	\$740.00	\$400.00	\$400.00	\$0.00	0.00%
Advertising	\$12.57	\$35.00	\$35.00	\$0.00	0.00%
Planning Board	\$18.00	\$920.00	\$920.00	\$0.00	0.00%
Appeals Board	\$18.00	\$80.00	\$80.00	\$0.00	0.00%
Training	\$100.00	\$250.00	\$225.00	-\$25.00	-10.00%
Miscellaneous	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Total CEO Budget	\$9,452.57	\$20,660.00	\$16,460.00	-\$4,200.00	-20.33%

EDUCATION	\$1,207,073.48	\$2,069,267.00		-\$2,069,267.00	-100.00%
Excess Non RSU Tuition	\$0.00	\$56,807.75	\$70,018.65	\$13,210.90	23.26%

ROAD MAINTENANCE (Article 25)

Road Commissioner Salary	\$275.00	\$550.00	\$600.00	\$50.00	9.09%
Road Commissioner Exp.	\$80.00	\$150.00	\$200.00	\$50.00	33.33%
Total Road Commissioner	\$355.00	\$700.00	\$800.00	\$100.00	14.29%

GENERAL MAINTENANCE - Non Specific Road Items

General Maintenance	\$320.00	\$1,000.00	\$750.00	-\$250.00	-25.00%
Mowing	\$1,700.00	\$1,900.00	\$2,000.00	\$100.00	5.26%
Sweeping	\$0.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
Crack Sealing	\$0.00	\$0.00	\$6,000.00	\$6,000.00	0.00%
Tree Removal	\$99.22	\$7,000.00	\$7,000.00	\$0.00	0.00%

Budget Committee Recommendation	2012-13 Actual	2012-13 Approved	2013-14 Proposed	Increase/ (Decrease)	% Inc/Dec
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Specific Roads

Buttermilk Road	\$3,172.25	\$3,000.00	\$5,000.00	\$2,000.00	66.67%
Shore Road	\$2,779.25	\$1,500.00	\$3,000.00	\$1,500.00	100.00%
Mill Road	\$1,300.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
Walker Road	\$571.88	\$3,000.00	\$7,000.00	\$4,000.00	133.33%
Asa's Lane	\$1,690.00	\$500.00	\$500.00	\$0.00	0.00%
Needle's Eye Road	\$1,832.70	\$3,000.00	\$5,000.00	\$2,000.00	66.67%
Clamshell Alley	\$132.50	\$750.00	\$500.00	-\$250.00	-33.33%
Cos Cob Avenue	\$132.50	\$750.00	\$500.00	-\$250.00	-33.33%
Raccoon Cove Road	\$0.00	\$1,500.00	\$1,000.00	-\$500.00	-33.33%
Marlboro Beach Rd	\$310.00	\$400.00	\$500.00	\$100.00	25.00%
Seal Point Road	\$0.00	\$1,500.00	\$2,000.00	\$500.00	33.33%
Berry Cove Road	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Gully Brook Road	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
MacQuinn Road	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Maxwell Avenue	\$0.00	\$300.00	\$250.00	-\$50.00	-16.67%
Lorimer Road	\$0.00	\$300.00	\$250.00	-\$50.00	-16.67%
Birchlawn Drive	\$0.00	\$1,500.00	\$1,000.00	-\$500.00	-33.33%
Parking Lots	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Street Signs	\$493.21	\$1,000.00	\$1,100.00	\$100.00	10.00%
Total Gen'l Maintenance	\$14,533.51	\$36,500.00	\$50,950.00	\$14,450.00	39.59%

Snow Removal

Plow Contract	\$56,368.40	\$92,400.00	\$101,700.00	\$9,300.00	10.06%
Salt/Sand	\$25.00	\$300.00	\$50.00	-\$250.00	-83.33%
Hydrant Plowing	\$0.00	\$500.00	\$550.00	\$50.00	10.00%
Salt/Sand Shed Maintenance	\$1,114.10	\$1,200.00	\$1,800.00	\$600.00	50.00%
Clogged Culverts	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Total Snow	\$57,507.50	\$95,400.00	\$105,100.00	\$9,700.00	10.17%

Streetlights	\$339.34	\$800.00	\$800.00	\$0.00	0.00%
Total Maintenance	\$72,735.35	\$133,400.00	\$157,650.00	\$24,250.00	18.18%

MAJOR PROJECTS (Article 26)

Clamshell Alley	\$0.00	\$14,040.00		-\$14,040.00	-100.00%
Cos Cob Ave	\$0.00	\$11,340.00		-\$11,340.00	-100.00%
Fire Dept Parking Lot	\$0.00	\$8,400.00		-\$8,400.00	-100.00%
Lamoine Beach Parking Lot	\$0.00	\$12,420.00		-\$12,420.00	-100.00%
Walker Road Paving			\$67,940.00	\$67,940.00	
Transfer Station Paving			\$20,380.00	\$20,380.00	
Total Major Projects	\$0.00	\$46,200.00	\$88,320.00	\$42,120.00	91.17%

Total Roads	\$72,735.35	\$179,600.00	\$245,970.00	\$66,370.00	36.95%
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<i>Budget Committee Recommendation</i>	2012-13 Actual	2012-13 Approved	2013-14 Proposed	Increase/ (Decrease)	% Inc/Dec
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PARKS, RECREATION, CEMETERY MAINTENANCE (Article 22)

Lamoine Beach	\$1,983.59	\$2,733.00	\$2,900.00	\$167.00	6.11%
Bloomfield Park	\$2,153.69	\$2,175.00	\$921.00	-\$1,254.00	-57.66%
Marlboro Beach	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Parks	\$4,137.28	\$4,908.00	\$3,821.00	-\$1,087.00	-22.15%

Recreation (YMCA)	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
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Cemetery Maintenance

Cemetery Lots	\$540.00	\$1,000.00	\$1,200.00	\$200.00	20.00%
Flag Program	\$0.00	\$400.00	\$400.00	\$0.00	0.00%

Total Parks , Rec. & Cemetery	\$7,677.28	\$9,308.00	\$8,421.00	-\$887.00	-9.53%
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Shellfishing Enforcement (Article 14)

Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
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Capital Projects/Fund Additions (Article 19)

FIRE TRUCK RESERVE				\$0.00	0.00%
CEO - Laptop Upgrade			\$800.00	\$800.00	100.00%
Anderson Garage Upgrade			\$3,000.00	\$3,000.00	100.00%
Debt Service - Fire Truck	\$69.74	\$7,450.00	\$48,060.00	\$40,610.00	545.10%
Fire Department Boiler	\$9,100.00	\$10,000.00		-\$10,000.00	-100.00%
Land Conservation Fund			\$1,000.00	\$1,000.00	100.00%
Town Office Front Door	\$680.44	\$1,500.00		-\$1,500.00	-100.00%
Vault Shelving	\$0.00	\$8,000.00		-\$8,000.00	-100.00%
REVALUATION	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
Total	\$19,850.18	\$36,950.00	\$62,860.00	\$25,910.00	70.12%

Total Budget By Article

Solid Waste/Recycling (Art.27)	\$55,137.00	\$101,187.70	\$99,005.00	-\$2,182.70	-2.16%
Library (Art. 23)	\$5,882.00	\$5,882.00	\$7,128.00	\$1,246.00	21.18%
Administration (Art. 15)	\$106,056.84	\$176,670.77	\$189,403.70	\$12,732.94	7.21%
Public Safety (Art. 24)	\$42,896.70	\$57,015.50	\$60,315.50	\$3,300.00	5.79%
Capital Project/Fund Additions (Art.19)	\$19,850.18	\$36,950.00	\$62,860.00	\$25,910.00	70.12%
Parks & Recreation (Art. 22)	\$7,677.28	\$9,308.00	\$8,421.00	-\$887.00	-9.53%
Code Enforcement (Art. 20)	\$9,452.57	\$20,660.00	\$16,460.00	-\$4,200.00	-20.33%
Road Maintenance (Art. 25)	\$72,735.35	\$133,400.00	\$157,650.00	\$24,250.00	18.18%
Major Road Projects (Art. 26)	\$0.00	\$46,200.00	\$88,320.00	\$42,120.00	91.17%
Social Services (Art. 21)	\$9,329.00	\$9,329.00	\$7,279.00	-\$2,050.00	-21.97%
Shellfishing Enforcement (Art. 14)	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
TOTAL TOWN BUDGET	\$332,016.92	\$599,602.97	\$699,842.20	\$100,239.24	16.72%
EDUCATION	\$1,207,073.48	\$2,126,074.75	\$70,018.65	-\$2,056,056.10	-96.71%
County Tax	\$108,209.10	\$108,209.10	\$107,000.00	-\$1,209.10	-1.12%
GRAND TOTAL BUDGET	\$1,647,299.50	\$2,833,886.82	\$876,860.85	-\$1,957,025.96	-69.06%

<i>Budget Committee Recommendation</i>	2012-13 Actual	2012-13 Approved	2013-14 Proposed	Increase/ (Decrease)	% Inc/Dec
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Revenue Budget – Article 29

Interest - Taxes	\$5,660.23	\$7,500.00	\$8,000.00	\$500.00	6.67%
Auto Excise	\$149,455.53	\$275,000.00	\$272,000.00	-\$3,000.00	-1.09%
Boat Excise Taxes	\$929.30	\$3,800.00	\$3,400.00	-\$400.00	-10.53%
Administration Fees	\$190.76	\$550.00	\$750.00	\$200.00	36.36%
Tax Lien Charges	\$2,768.73	\$2,300.00	\$4,200.00	\$1,900.00	82.61%
Agent Fees	\$3,267.05	\$5,500.00	\$5,600.00	\$100.00	1.82%
Revenue Sharing	\$34,141.98	\$56,521.71	\$50,900.00	-\$5,621.71	-9.95%
General Assistance Reimburse	\$707.32	\$1,500.00	\$2,250.00	\$750.00	50.00%
Interest-Investments	\$4,854.67	\$12,000.00	\$11,500.00	-\$500.00	-4.17%
Cell Tower Rental	\$7,000.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
Hodgkins Trust Fund	\$8,626.44	\$8,000.00	\$0.00	-\$8,000.00	-100.00%
Asset Sales Income	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Surplus Use	\$66,392.58	\$66,392.58	\$100,000.00	\$33,607.42	50.62%

Total General Fund Rev.	\$283,994.59	\$451,064.29	\$470,600.00	\$19,535.71	4.33%
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CEO Fees	\$7,131.30	\$7,000.00	\$7,000.00	\$0.00	0.00%
CEO Fund Xfr	\$0.00	\$0.00	\$3,000.00	\$3,000.00	100.00%
Plumbing Fees	\$1,740.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
Total CEO Fund Revenue	\$8,871.30	\$9,000.00	\$12,000.00	\$3,000.00	33.33%

Road Assistance	\$11,938.00	\$22,000.00	\$21,500.00	-\$500.00	-2.27%
Road Fund Use	\$0.00	\$0.00	\$20,000.00	\$20,000.00	100.00%
Parks & Recreation Fund	\$1,500.00	\$1,500.00	\$0.00	-\$1,500.00	-100.00%
Animal Control Fees/Fund	\$563.00	\$1,000.00	\$1,500.00	\$500.00	50.00%
Capital Projects Fund	\$0.00	\$0.00	\$3,000.00	\$3,000.00	1000.00%

Total Revenue	\$306,866.89	\$484,564.29	\$528,600.00	\$44,035.71	9.09%
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Total Municipal Budget	\$332,016.92	\$599,602.97	\$699,842.20	\$100,239.24	16.72%
Total Municipal Revenue	\$306,866.89	\$484,564.29	\$528,600.00	\$44,035.71	9.09%
Municipal Tax Commitment	\$25,150.03	\$115,038.68	\$171,242.20	\$56,203.53	48.86%

Total School Budget	\$1,207,073.48	\$2,126,074.75	\$70,018.65	-\$2,056,056.10	-96.71%
Total School Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
School Tax Commitment	\$1,207,073.48	\$2,126,074.75	\$70,018.65	-\$2,056,056.10	-96.71%

County Tax Commitment	\$108,209.10	\$108,209.10	\$107,000.00	-\$1,209.10	-1.12%
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Annual Town Meeting Warrant – March 2013

Town Meeting Warrant Town of Lamoine State of Maine

Hancock, ss.

To: Stuart Marckoon, Deputy Town Clerk, Town of Lamoine, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Lamoine, in said county, qualified by law to vote in town affairs, to meet at the Lamoine Town Office in said town on Tuesday, March 12, 2013 at 7:55 AM then and there to act by secret ballot vote on articles 1 through 3, polls closing on articles 2 and 3 at 8:00 PM on March 12, 2013; and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 13th day of March, 2013 at six o'clock in the evening (6:00 PM) then and there to act on articles 4 through 34, all of said articles being set out below, to wit:

1. To choose a moderator to preside over said meeting.
2. To elect the following Town Officers by secret ballot:
 - A. Selectman & Overseer of the Poor (2 positions, term to end town meeting 2016)
 - B. Assessor (1 position, term to begin July 1, 2013 and end June 30, 2016)
3. To vote by secret ballot referendum on the following, question: The State of Maine has adopted a statewide building code known the Maine Uniform Building and Energy Code or "MUBEC". Municipalities with a population of less than 4,000 have the option to inspect and enforce compliance with MUBEC on all construction projects. Please select one of the options below:
 - A. The Code Enforcement Officer/Building Inspector **WILL NOT** enforce and inspect all construction projects for compliance with the Maine Uniform Building and Energy Code and the Planning Board is instructed to prepare amendments to the Building and Land Use Ordinance to reflect this.
 - B. The Code Enforcement Officer/Building Inspector **WILL** enforce and inspect all construction projects for compliance with the Maine Uniform Building and Energy Code and the Planning Board is instructed to prepare amendments to the Building and Land Use Ordinance to reflect this.

Open Town Meeting

Wednesday, March 13, 2013 6:00 PM

Prior to the start of business:

- A. Recognize "Citizen of the Year" (Board of Selectmen to present)
 - B. Award of Land Conservation Award (Conservation Commission to present)
 - C. Act on the following resolve: "To see if the town will acknowledge the importance of its children's very early years; welcome all young children born or residing in Lamoine; and wish for them the blessings of healthy development; a nurturing family and neighborhood; a community that values them; a quality education; and support for them and their families."
4. To see if the town will vote to set the date that property taxes will be due in two equal payments on August 31, 2013 and February 28, 2014, and to fix the rate of interest at 7.00% to be charged on the unpaid amounts beginning September 1, 2013 and March 1, 2014 respectively, and to fix the rate of interest paid for overpayments at 3.00% per annum.
 5. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property acquired by tax liens after first offering the property to the previous owners for payment of all back

taxes, fees and interest, and if they decline, advertising for sealed bids on same, and stating the lowest bid acceptable, and to allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town.

6. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property or fixtures deemed to be surplus and unusable to the Town and worth less than \$1,000 fair market value, under such terms and conditions as they deem advisable after advertising such items publicly.
7. To see if the Town will vote to appropriate all funds from the money received from the State of Maine for registration of snowmobiles to the Frenchman Bay Riders Snowmobile Club for the purpose of maintaining their snowmobile trails, to be open for the use of the public at all times, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.
8. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2013/2014 taxes not yet committed pursuant to 36 M.R.S.A. § 506.
9. To see if the Town will vote to authorize expenditures to pay tax abatements and applicable interest granted by the Board of Assessors or the Board of Selectmen during the fiscal year beginning July 1, 2013 in an aggregate amount not to exceed the property tax commitment overlay.
10. Shall an ordinance entitled "Lamoine Gravel Ordinance 2013" be enacted which shall repeal and replace all prior versions of this ordinance? (An attested copy of the ordinance is on file in the town clerk's office).
11. Shall an ordinance entitled "2013 Amendments to the Lamoine Site Plan Review Ordinance" be enacted? (An attested copy of this ordinance is on file in the town clerk's office).
12. Shall the Town vote to approve a set of amendments to the Frenchman Bay Regional Shellfishing Conservation Ordinance and the Frenchman Bay Regional Shellfishing Conservation Interlocal Management Agreement regarding membership of the joint municipal board and the power to make minor amendments. (An attested copy of the amendments is posted with this warrant and incorporated herein).
13. Shall the Town authorize the Municipal Officers to appoint a committee to begin the process of updating the 1996 Comprehensive Plan, said committee to develop an initial budget no later than December 31, 2013 for inclusion in the annual town meeting warrant in 2014?
14. To see what sum the Town will vote to raise and appropriate for its share of costs for enforcement and administration of the Frenchman's Bay Regional Shellfish Conservation Ordinance. (*The Selectmen and Budget Committee recommend \$3,000.00*) (*Budget on Page 78*)
15. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials.

Position	Recommended Salary (Budget Committee & Selectmen)
Selectman (Chair)	\$1,600.00
Selectman (non-chair, 4 positions)	\$1,000.00
Assessor (Chair)	\$1,600.00
Assessor 2	\$1,500.00
Assessor 3	\$1,500.00

(The Budget Committee & Selectmen recommend \$189,403.70 and the salaries as outlined above.)
 (Budget on Page 73-74)

16. To see if the Town will appropriate from funds received from the Allen and Leurene Hodgkins Memorial Trust an amount not to exceed \$1,000 to complete a shelving project in the Lamoine Town Hall Vault during fiscal year 2012/13. *(The Budget Committee recommends a "yes" vote. As of June 30, 2012, the fund contained \$14,693.31. Revenue received in the current fiscal year is \$8,626.44. There was \$8,000.00 previously appropriated from this fund for this project, leaving \$15,319.75 available).*
17. To see if the Town will vote to appropriate \$230,000 to purchase a new fire tanker/pumper truck, using \$9,000 from the Fire Truck Reserve Fund, \$25,000 to be donated by the Lamoine Volunteer Fire Department, Inc., and to authorize the Selectmen to borrow up to \$196,000 over 5 years for the remainder. *(The Budget Committee recommends the town approve the fire truck purchase as proposed)*

MUNICIPAL TREASURER'S FINANCIAL STATEMENT
 (30-A MRSA § 5404(1-A & 5772(2-A))
 Town of Lamoine

1. Total town indebtedness:

a. Bonds Outstanding and unpaid as of January 1, 2013:	\$14,000.00
b. Bonds authorized and unissued:	\$0.00
c. Bonds to be issued if this question is approved:	\$196,000.00
Total	\$210,000.00
2. At an estimated maximum interest rate of 3.5%, the estimated cost of this bond issue will be:

Five(5) Years (2014-2019)	
Principal:	\$196,000.00
Interest	20,580.00
Total	\$216,580.00
3. Validity. The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service or the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.
18. To see if the Town will accept a gift of \$7,000 from the Lamoine Volunteer Fire Department, Inc. to use to pay the balance of the loan on the 2010 Brush Truck in combination with town raised funds during FY 2012/13. *(The Budget Committee and Selectmen recommend a yes vote)*
19. To see what sum the Town will vote to raise and appropriate for capital projects and debt service payments. *(The Selectmen and Budget Committee recommend a total of \$62,860 including \$48,060 for debt service payment and bond counsel for a new fire-tanker/pumper truck, \$800 for purchase of a new laptop computer for use by the Code Enforcement Officer, \$3,000.00 for a new roof and other maintenance upgrades at the town storage garage at 252 Lamoine Beach Road, \$1,000.00 to be added to the Land Conservation Fund,, and \$10,000.00 to be added to the Revaluation Reserve Fund.) (Budget on Page 78)*
20. To see what sum the Town will vote to raise and appropriate for Code Enforcement, including operations of the Planning and Appeals Boards, and to authorize expenditure of the state share of local plumbing fees to the Maine Department of Human Services. *(The Selectmen and Budget Committee recommend \$16,460.00.) (Budget on Page 76)*
21. To see what sum the Town of Lamoine will vote to raise and appropriate for the support of social service organizations listed below, which made written requests for funding from the Selectmen,

and met the criteria of the Town Meeting Donation Requests Ordinance adopted November 7, 2000.

Requesting Agency	Requested	Recommended
Child & Family Opportunities	\$400.00	\$400.00
Down East AIDS Network	\$600.00	\$600.00
Downeast Horizons	\$600.00	\$600.00
Friends In Action – Community Connection	\$600.00	\$600.00
Grand Auditorium	\$600.00	\$600.00
Eastern Maine Home Care	\$579.00	\$579.00
Hospice Volunteers of Hancock County	\$600.00	\$600.00
Lamoine Historical Society	\$600.00	\$600.00
Loaves & Fishes Food Pantry	\$600.00	\$600.00
Maine Coast Memorial Hospital	\$600.00	\$600.00
Washington/Hancock Community Agency	\$2,001.00	\$600.00
Women's Infants & Children (Downeast Health)	\$600.00	\$600.00
Yesterday's Children	\$300.00	\$300.00
Total	\$8,680.00	\$7,279.00

(The Budget Committee & Selectmen recommend \$7,279.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$12,822.58) (Budget on Page 74)

22. To see what sum the Town will vote to raise and appropriate for Parks, Recreation and Cemetery Maintenance. *(The Parks Commission, Selectmen and Budget Committee recommend \$8,421.00).(Budget on Page 78)*
23. To see what sum the Town will vote to raise and appropriate for library services. *(The Selectmen and Budget Committee recommend \$7,128.00.The Ellsworth Public Library has requested funding of \$7,128.00). (Budget on Page 74)*
24. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. *(The Budget Committee, Selectmen and Fire Department recommend \$60,315.50) (Budget on Page 75)*
25. To see what sum the Town will vote to raise and appropriate for Road Maintenance. *(The Budget Committee and Selectmen recommend \$157,650.00.) (Budget on Page 76-77)*
26. To see what sum the Town will vote to raise and appropriate for major road projects including repavement of a portion of Walker Road and the Lamoine Transfer Station. *(The Budget Committee and Selectmen recommend \$88,320.00). (Budget on Page 77)*
27. To see what sum the Town will vote to raise and appropriate for waste disposal including operation of the Lamoine Transfer Station, shipment to the Penobscot Energy Recovery Company, recycling contractor, monitoring of wells around the former landfill, and to authorize the Selectmen to continue the contract of disposal of septic sludge. *(The Selectmen and Budget Committee recommend \$99,005.00) (Budget on Page 76)*
28. To see what sum the Town will raise and appropriate for the purposes of secondary education tuition and debt service, and insured value factor payments to non-RSU 24 facilities for those students in grades 9-12 attending non-RSU 24 secondary schools. *(The Budget Committee recommends \$70,018.65). (Budget on Page 76)*
29. To see which revenues the Town will vote to appropriate for inclusion in the non-education portion of the budget to offset local property taxes.

Revenue Fund	Amount	Fund Total
General Fund		
Interest on Real Estate Taxes	\$8,000.00	
Automobile Excise Taxes	\$272,000.00	
Watercraft Excise Taxes	\$3,400.00	
Administration Fees	\$750.00	
Tax Lien Charges	\$4,200.00	
Agent Fees	\$5,600.00	
General Assistance Reimbursement	\$2,250.00	
Interest on Investments	\$11,500.00	
Rental Income – Cell Phone Tower	\$12,000.00	
Undesignated Fund Balance (Surplus)	\$100,000.00	
		\$419,700.00
Road Fund		
URIP Program (State Funding)	\$21,500.00	
Use of Road Fund	\$20,000.00	\$41,500.00
Code Enforcement Fund		
Local Plumbing Fees	\$2,000.00	
Code Enforcement Fees	\$7,000.00	
Code Enforcement Fund Transfer	\$3,000.00	\$12,000.00
Other Funds		
Local Animal Control Fees		\$1,500.00
Use of Capital Projects Fund		\$3,000.00
Total Offsets to Local Property Tax		\$477,700.00

*Municipal Revenue Sharing will also reduce the tax commitment and is not included in the above figure. *(The Selectmen and Budget Committee recommend the revenue figures listed above.)*
(Budget on Page 79)

30. To see if the Town will vote to continue the following funds:

Fund Balance Account	Balance as of 6/30/12*
Code Enforcement Fund	\$11,303.76
Fire Truck Reserve Fund	\$9,546.10
Road Assistance Fund	\$59,271.58
Education Capital Fund	\$9,352.06
Animal Control Fund	\$4,046.95
Revaluation Reserve Fund	\$74,178.72
Insurance Deductible Fund	\$5,640.33
Harbor Fund	\$13,152.43
Cable TV Channel Fund	\$25,466.80
Parks & Recreation Fund	\$5,735.59
Capital Improvements Fund	\$65,651.16
Land Conservation Fund	\$4,221.11
Veterans Memorial Fund	\$5,573.92
Conservation Commission Fund	\$277.33
Flag Display Maintenance Fund	\$127.54
Allen & Leurene Hodgkins Fund	\$14,693.31

*Note that most funds are part of continuing operations, so the balance of 6/30/12 does not reflect any appropriations, expenditures or revenues for the current fiscal year.
(The Selectmen and Budget Committee recommend continuing the above funds)

31. To see if the Town will authorize expenditure of funds from the Harbor Fund for improvements at the Harbor area as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Harbor Master and Deputy Harbor Master to be paid from the Harbor Fund. Expenditures are not to exceed available amounts in said fund.
32. To see if the Town will authorize expenditure of funds from the Cable TV Fund for operation of Lamoine's Cable TV channel as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Cable TV Operations Manager. Expenditures are to be deducted from and Revenues are to be added to the Cable TV fund. Expenditure amounts are not to exceed available amounts in said fund.
33. To see if the Town will authorize expenditure of funds from the Veterans' Memorial Fund as recommended to and approved by the Board of Selectmen for the purposes of maintaining the memorial, not to exceed the available amount of the fund.
34. To see if the Town will authorize expenditure of funds in the Conservation Commission Fund as recommended to and approved by the Chair of the Conservation Commission for commission projects, said funds not to exceed the available amount of the fund.

Voting on articles 4 through 34 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, March 13, 2013. The Registrar of Voters will hold office hours while the polls are open on March 12, 2013 to correct any error in, or change a name or address on the voting list, to accept registration of any person eligible to vote, and to accept new enrollments. A person who is not registered as a voter in the Town of Lamoine may not vote in any election.

Signed at the Town of Lamoine

/s/ S. Josephine Cooper

Date Signed: February 7, 2013

/s/ Richard Fennelly, Jr.

Date Signed: February 7, 2013

/s/ Gary McFarland

Date Signed: February 7, 2013

*The Lamoine Board of Selectmen,
Municipal Officers of the Town of Lamoine*

Citizen of the Year

Fred Stocking

Not a year has gone by during the past 25-years or so that Fred Stocking has not been involved with Lamoine's town government in some capacity. He was instrumental in the creation of Lamoine's Conservation Commission and served for many years on the Planning Board and the Board of Appeals.

A lawyer by trade, Fred also is a very good actor, performing annually in whatever production the Lamoine Community Arts group might be putting on. You can also find Fred and his law partner Jim Crotteau tackling a golf course in the warmer weather.

After his "retirement" from the Conservation Commission, Fred tackled the open space report for the Commission which is due to be released sometime in 2013. For his many efforts, Fred was also awarded the 2011 Conservation Award by Lamoine's Conservation Commission.



Fred Stocking is awarded the Citizen of the Year award at the 2012 Annual Town Meeting by Selectboard Chair Jo Cooper

Congratulations

Lamoine's 2011 Citizen of the Year

Sample Town Meeting Ballot



Specimen Town Meeting Ballot Town of Lamoine, Maine March 12, 2013



Voter Instructions

Place a cross (x) or a checkmark (✓) into the box to the left of the candidate for whom you choose to vote. Follow the directions as to the number of candidates to be marked for each office. You may vote for a person whose name does not appear on the ballot by writing the person's full name and address in the blank space provided, and marking the box at the left. If you make a mistake, you may request a new ballot. **DO NOT ERASE OR MAKE STRAY MARKS ON YOUR BALLOT**

For Selectmen and Overseer of the Poor 3 Year Term

Vote for Two (2)

<input type="checkbox"/>	Johnson, Bernard H. Jr. 159 Walker Road
<input type="checkbox"/>	Mason, Nathan C. 3 Pasture Way
<input type="checkbox"/>	Norris, Christopher M. 123 Raccoon Cove Road
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

For Tax Assessor 3 Year Term

Vote for One (1)

<input type="checkbox"/>	Fowler, E. Jane 216 Partridge Cove Road
<input type="checkbox"/>	_____

Advisory Question – Please choose only one of the following

<input type="checkbox"/>	The Code Enforcement Officer/Building Inspector WILL NOT enforce and inspect all construction projects for compliance with the Maine Uniform Building and Energy Code and the Planning Board is instructed to prepare amendments to the Building and Land Use Ordinance to reflect this.
<input type="checkbox"/>	The Code Enforcement Officer/Building Inspector WILL enforce and inspect all construction projects for compliance with the Maine Uniform Building and Energy Code and the Planning Board is instructed to prepare amendments to the Building and Land Use Ordinance to reflect this.

Annual Town Meeting:

Municipal Election –
Tuesday, March 12, 2013 - 8AM to 8PM
@ Town Hall



Open Town Meeting –
Wednesday, March 13, 2013 - 6:00 PM
Lamoine School Gym